NEXT

HIGHLAND CITY

HIGHLAND CITY COUNCIL AND HIGHLAND CITY OPEN SPACE SPECIAL SERVICES DISTRICT AGENDA

Tuesday, June 21, 2022

Highland City Council Chambers, 5400 West Civic Center Drive, Highland Utah 84003

VIRTUAL PARTICIPATION

YouTube Live: http://bit.ly/HC-youtube

Email comments prior to meeting: council@highlandcity.org

7:00 PM REGULAR SESSION

Call to Order – Mayor Kurt Ostler
Invocation – Council Member Scott L. Smith
Pledge of Allegiance – Council Member Sarah D. Petersen

1. UNSCHEDULED PUBLIC APPEARANCES

Please limit comments to three minutes per person. Please state your name.

2. PRESENTATIONS

a. Comcast – *Joe Silverzweig, Government Affairs*
Joe Silverzweig will give a presentation to the Council on Comcast internet services.

3. CONSENT ITEMS *(5 minutes)*

Items on the consent agenda are of a routine nature or have been previously studied by the City Council. They are intended to be acted upon in one motion. Council members may pull items from consent if they would like them considered separately.

a. Approval of Meeting Minutes *Administrative – Stephannie Cottle, City Recorder*
Regular City Council Meeting – May 3, 2022

b. Final Plat: Ridgeview Plat F *Administrative – Kellie Smith, Planner & GIS Analyst* The City Council will consider a request by Lennar Homes of Utah Inc. for final plat approval for 9.66 acres for a 99-lot subdivision of townhomes and cottage lots located at approximately Willow Bank Drive and Featherstone Drive. The Council will take appropriate action.

c. Final Plat: Ridgeview Plat G *Administrative – Kellie Smith, Planner & GIS Analyst* The City Council will consider a request by CND – Ridgeview North LLC for final plat approval for 8.15 acres for a 57-lot subdivision of carriage lots located at approximately 10100 N and North County Blvd. The Council will take appropriate action.

4. **ACTION: ADOPTION OF THE DESIGNATION OF DISPOSABLE PROPERTIES: WIMBLETON** *Legislative – Kellie Smith, Planner & GIS Analyst* The City Council will consider the adoption of a resolution designating specific parcels of real public property as orphan parcels that may be disposed of in the Wimbleton Subdivision. The Council will take appropriate action.

5. **PUBLIC HEARING & RESOLUTION: FY2022 FINAL BUDGET AMENDMENTS** *Legislative – Tyler Bahr, Finance Director*
The City Council will consider final amendments to the FY 2021-2022 Budget. The Council will take appropriate action.

6. **RESOLUTION: ADOPTING THE FISCAL YEAR 2022-2023 CERTIFIED TAX RATE** *Legislative – Tyler Bahr, Finance Director*
The City Council will adopt the Certified Tax Rate for the FY 2022-2023 budget. The proposed rate does not include a tax increase. The Council will take appropriate action.

7. **PUBLIC HEARING & RESOLUTION: INTERFUND TRANSFER FROM THE PRESSURIZED IRRIGATION FUND TO THE GENERAL FUND** *Legislative – Tyler Bahr, Finance Director*
The City Council will hold a public hearing to consider the adoption of a resolution allowing a transfer of $108,000 from the Pressurized Irrigation Fund to the General Fund for Fiscal Year 2022-2023. The Council will take appropriate action.

8. **RESOLUTION: ADOPTION OF NEW UTILITY RATES** *Legislative – Tyler Bahr, Finance Director*
The City Council will consider a request to increase utility rates. The Council will take appropriate action.

9. **RESOLUTION: PUBLIC SAFETY FEE** *Legislative – Tyler Bahr, Finance Director*
The City Council will consider a proposed increase to the public safety fee. The Council will take appropriate action.

10. **RESOLUTION: GARBAGE & RECYCLING RATES** *Legislative – Tyler Bahr, Finance Director*
The City Council will consider updating the garbage and recycling can rates due to contract increases with Waste Management. The Council will take appropriate action.

11. **PUBLIC HEARING & RESOLUTION: ADOPTING FY2023 FEE SCHEDULE** *Legislative – Tyler Bahr, Finance Director*
The City Council will hold a public hearing and consider adopting the FY2023 Consolidated Fee Schedule. The Council will take appropriate action.

12. **PUBLIC HEARING & RESOLUTION – FY2022-2023 OPEN SPACE BUDGET** *Legislative – Tyler Bahr, Finance Director*

The City Council will consider the FY2023 budget for the Highland Open Space Special Service District. The Council, acting as Highland Open Space Special Service District Board, will take appropriate action.

13. PUBLIC HEARING & RESOLUTION: FY2022-2023 (FY2023) BUDGET ADOPTION *Legislative – Tyler Bahr, Finance Director*

The City Council will consider the FY2023 budget for adoption. The Council will take appropriate action.

14. CONSTRUCTION CONTRACT: HIGHLAND GLEN PARK TRAIL PAVEMENT OVERLAY *Administrative – Andy Spencer, Public Works Director/City Engineer*

The City Council will consider approving a contract with Eckles Paving for the asphalt Trail Overlay at Highland Glen Park. The Council will take appropriate action.

15. CONSTRUCTION CONTRACT: KAITLYN LANE PAVING PROJECT *Administrative – Andy Spencer, Public Works Director/City Engineer*

The City Council will consider approving a contract with Eckles Paving for the asphalt replacement of Kaitlyn Lane. The Council will take appropriate action.

16. MAYOR/COUNCIL AND STAFF COMMUNICATION ITEMS

The City Council may discuss and receive updates on City events, projects, and issues from the Mayor, City Council members, and city staff. Topics discussed will be informational only. No final action will be taken on communication items.

a. Attached Accessory Buildings – *Kellie Smith, Planner & GIS Analyst*

b. Newspaper Noticing – *Kellie Smith, Planner & GIS Analyst*

c. Future Meetings

- June 28, Planning Commission Meeting, 7:00 pm, City Hall
- July 5, City Council Meeting, 7:00 pm, City Hall
- July 13, Lone Peak Public Safety District Meeting, 7:30 am, City Hall
- July 19, City Council Meeting, 6:00 pm, City Hall
- July 26, Planning Commission Meeting, 7:00 pm, City Hall

ADJOURNMENT

In accordance with Americans with Disabilities Act, Highland City will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at (801) 772-4505 at least three days in advance of the meeting.

ELECTRONIC PARTICIPATION
Members of the City Council may participate electronically via telephone, Skype, or other electronic means during this meeting.

CERTIFICATE OF POSTING
I, Stephannie Cottle, the duly appointed City Recorder, certify that the foregoing agenda was posted at the principal office of the public body, on the Utah State website (http://pmn.utah.gov), and on Highland City's website (www.highlandcity.org).

Please note the order of agenda items are subject to change in order to accommodate the needs of the City Council, staff and the public.

Posted and dated this agenda on the 16th day of June, 2022 **Stephannie Cottle, City Recorder**

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL CITY COUNCIL MEETINGS.

AGENDA

NEXT

Council Projects Table

Description	Owner	Due Date	Status
Park Use Policy – 8/17/2021	Erin Wells	June 2022	Creating policy based on 2/17 Council Direction
Playground equipment for Highland Glen Park: look at different vendors – 9/21/2021	Erin Wells, Josh Castleberry	October 2022	Playground ordered. Anticipated install July - September
Park and Open Space Fund Analysis - 9/21/2021	Tyler Bahr	TBD	Meetings with Council to review proforma
Community Center Carpet and Paint - 9/21/2021	Erin Wells	June 2022	Painting and upstairs carpet to be done
Policy on encroachment and maintenance agreements	City Council	Summer 2022	City-wide letter going out first part of April. Committee updating draft based on Council discussion.
Work with agreement with USAC for soccer fields – 10/19/2021	Mayor & PTTC	July 2022	Define exit clause and bring back to Council.
Fee for Open Space Purchase Applications – 11/9/2021	Kellie Smith	June 2022	In Progress
Budget Development	Tyler Bahr	June 2022	Preparing Draft Budget
Traffic Calming Toolbox	Andy Spencer	FY2023	Dependent on Council Budget decisions
Field Rental Policy Improvements	Erin Wells	Fall 2022	Researching new system. Reviewing MOU with LPYB and CH. Fees under review.

Add meters to Councilmembers homes and share water usage data	Jeff Murdoch	Summer 2022	Meters to be installed this summer. Staff researching communication options.
East Country Club Drive Traffic Calming	Andy Spencer		Neighbors offered to pay for radar feedback signs
Hogs Hollow Trail Work	Andy Spencer		Parking lot where field is? Add traffic calming?
AF Canyon Debris Basin	Andy Spencer	Summer 2022	Report back to Council on status of Cedar Hills approval and grant.
Discount for low-income on utility bills	Tyler Bahr	Summer 2022	Researching options
Adding surcharge for credit card fees	Tyler Bahr	Summer 2022	Researching legalities to do this.

HIGHLAND CITY COUNCIL AND HIGHLAND OPEN SPACE SPECIAL SERVICE DISTRICT MINUTES

Tuesday, May 3, 2022

Waiting Formal Approval

Highland City Council Chambers, 5400 West Civic Center Drive, Highland Utah 84003

VIRTUAL PARTICIPATION

YouTube Live: http://bit.ly/HC-youtube

Email comments prior to meeting: council@highlandcity.org

7:00 PM REGULAR SESSION

Call to Order – Mayor Kurt Ostler
Invocation – Council Member Brittney P. Bills
Pledge of Allegiance – Mayor Kurt Ostler

The meeting was called to order by Mayor Kurt Ostler as a regular session at 7:03 pm. The meeting agenda was posted on the *Utah State Public Meeting Website* at least 24 hours prior to the meeting. The prayer was offered by Council Member Brittney P. Bills and those in attendance were led in the Pledge of Allegiance by Mayor Kurt Ostler.

PRESIDING: Mayor Kurt Ostler

COUNCIL MEMBERS PRESENT: Timothy A. Ball, Brittney P. Bills, Sarah D. Petersen, Kim Rodela (arrived at 7:48 pm), Scott L. Smith

CITY STAFF PRESENT: City Administrator/Community Development Director Nathan Crane, Assistant City Administrator Erin Wells, City Engineer Andy Spencer, City Attorney Rob Patterson, City Recorder Stephannie Cottle, Finance Director Tyler Bahr, Fire Chief Brian Patten, Police Chief Brian Gwilliam, Parks Superintendent Josh Castleberry, Streets Superintendent Ty Christensen, Facility/Fleet Roy Bond

OTHERS PRESENT: Jon Hart, Cathy Jolley, Jacob Carter, Rachelle Broadhead, Clayton Christensen, Eileen Miller, Marilee Christofferson, Adam Christofferson, Addison Smith, Sylvia Thompson, Jay Carter, Brian Braithwaite

Mayor Ostler welcomed several guests representing Highland Choral Arts; he invited Cathy Jolley, Conductor, to address the Council. Ms. Jolley reported the choir is made up of community members, mostly residents from Highland City. The Choir has been in existence since 2013 and membership has grown to 70 members. She announced upcoming Choir performances and invited the Mayor, City Council, and all residents to attend. The theme of the next performance is "Keep Singing".

The Mayor and several Council Members thanked Ms. Jolley and the Choir for their efforts in the community.

1. UNSCHEDULED PUBLIC APPEARANCES

Please limit comments to three minutes per person. Please state your name.

Eileen Miller stated she is with the Utah Valley Home Builders Association, and she discussed an audit alert from the State Auditor's Office. Her attention was caught by the item on tonight's agenda dealing with adoption of the tentative budget for Fiscal Year (FY) 2022-2023, and namely building related revenue. The State Auditor has performed a random check of many cities and found that their building related revenue has not been used properly. She admonished the Highland City Council to follow audit rules to avoid a similar situation. She then noted that the Utah Valley Parade of Homes starts soon and there are three beautiful homes located in Highland this year; the grand prize winner in the parade is located in Highland and it is a $7 million home built by Cambridge.

Addison Smith, Wasatch Wanderers Animal Rescue, approached the Mayor and Council to thank them for committing to not cull ducks at Highland Glen Pond. This action sets a great example for many other cities and promotes humane methods of dealing with animals. She presented the City with an award from Wasatch Wanders and Humane LI as part of the International Duck Defenders Project. This project has facilitated the rescue and adoption of over 400 rescue animals since September of 2021.

Council Member Smith inquired as to the manner in which the adoption program operates. Ms. Smith stated there are many community partners that assist in advertising the ducks for adoption through several social media channels.

2. PRESENTATIONS

a. Highland City Youth Council – *Youth Council Representative*

A representative from the Highland City Youth Council will report on recent events and upcoming activities.

Sylvia Thompson, Government Chair for the Highland Youth Council, reported on the recent meeting with Senator Mike Kennedy, who discussed the State's legislative process and facilitated a mock legislative action on a death penalty bill. She then noted that the Youth Council has volunteered to support tree planting events and will participation in the upcoming spring clean-up events.

Mayor Ostler then moved to item seven on the agenda.

7. PURCHASING PRE-ORDER: FISCAL YEAR 2024 PRE-ORDER OF SNOWPLOW TRUCKS *Administrative – Andy Spencer, Public Works Director/City Engineer*

The City Council will consider pre-ordering two (2) new Model Year 2023 snowplow trucks to be paid from FY2024 revenues and discuss the current order process from the manufacturer for future truck purchases. The Council will take appropriate action.

Public Works Director/City Engineer Spencer reported the City has been working for the past several years on updating the snowplow fleet. The reason for this update process is the age of the fleet. The average age of the fleet was approximately 20-years old when this process commenced. Snowplowing is very hard on the trucks. It

both wears and rusts all the critical systems much quicker than a normal use. The trucks that will be replaced with the FY22 purchase are 23-years old (model year 1999). The proposed purchase will complete the renewal of the fleet. To address the fleet issues, the approach has been to purchase two trucks every two years. New trucks were purchased in FY20 (2019 model year) and in FY22 (2021 model year) (delivery is still pending on the 2021 trucks). The next scheduled purchase would be in FY24. Currently there is an 18-24 month waiting list for new trucks. As such, to keep the replacement program intent, trucks need to be ordered at this time to take delivery in 2024. The City has been assured by the sales representative that there is sufficient demand in the market that if for some reason the City opts not to purchase the trucks, there will be no penalty. Another reason for ordering in advance of 2024 is pending changes in the truck manufacturer requirements. In 2024, the trucks will have a new emissions requirement and will include new, unproven systems. It is advantageous to order a model year 2023 truck that does not have the unproven equipment included. This will result in maintenance savings. These trucks will replace trucks that were purchased in 2003. As such, the City will have received 21-years of service from the trucks at the time of replacement. The 2003 trucks that are being replaced will be sold once the new trucks are available in the fleet. The cost of purchase for two trucks will be placed in the FY2024 budget to be funded from the Streets Capital account. Cost per truck is $103,060 with a total cost of $206,120. This cost does not include the plow and sander. Those costs will be determined at the time of 2024 budget preparation. As a reference for these costs, in June of 2021, the cost of a plow and sander for a single truck was $ 79,461.00. As such, it is likely that with inflation, the total cost for the two plow and sander units for the two trucks will be over $200,000. No expenditure will be necessary during the FY22 or FY23 budget year to order the two trucks; staff recommends ordering in 2022 to be in the queue for two 2023 International trucks for snowplow replacement.

Council Member Smith inquired as to the number of snow plows the City needs, to which Mr. Spencer answered six; the City has two new plows and four pickups and one dump truck for the cemetery, with two plows. One pickup and plow were delivered, and the rest are on order. Once all deliveries are received, the fleet will be new and there will be no need to purchase additional equipment for a few years. Council Member Smith inquired as to the budget line item that is being used for the trucks. Mr. Spencer stated that is a policy decision for the Council to make, but he recommends using B&C Road monies and capital reserves. The fund balance for streets capital is healthy. Finance Director Bahr noted that funds have not been specifically set aside and the Council will need to determine whether to use fund balance or fee revenues at the time they adopt a budget for the FY in which the purchases will be made.

Council Member Scott L. Smith MOVED that the City Council direct staff to place an order for two (2) 2023 International trucks for snowplow replacement program, and direct staff to include the cost of purchase in the fiscal year 2024 budget preparation documents.

Council Member Sarah D. Petersen SECONDED the motion.

Mayor Ostler asked if the two vehicles that are part of this action will be four-wheel drive or two-wheel drive. Mr. Spencer stated they are two-wheel drive.

The vote was recorded as follows:

Council Member Timothy A. Ball	*Yes*
Council Member Brittney P. Bills	*Yes*
Council Member Sarah D. Petersen	*Yes*
Council Member Kim Rodela	*Absent*
Council Member Scott L. Smith	*Yes*

The motion passed 4:0.

Mayor Ostler then moved to agenda item 9.b

b. Highland Glen Park Trail Update – *Andy Spencer, Public Works Director/City Engineer*

Public Works Director/City Engineer Spencer provided an update on the Highland Glen Park/Trail project; the project was broken into smaller parts to make it easier for contractors to fit certain components of the project into their schedule. He was able to secure bids to complete the entire project and the cost is approximately $90,000 less than expected. He asked for communication of support from the Council for the contractor to order materials for the project. There was brief high-level discussion among the Council and Mr. Spencer regarding the scope of the project and efforts to adjust landscaping plans to conserve water. Mayor Ostler asked if the Council is supportive of proceeding with the project, to which the Council answered yes. Mayor Ostler stated there will be a formal action item on the next business meeting agenda to award the contract.

3. PUBLIC HEARING: FY2023-2023 (FY2023) TENTATIVE BUDGET

Legislative – Tyler Bahr, Finance Director

The City Council will consider the FY2023 tentative budget. The Council will take appropriate action.

Finance Director Bahr explained the City is required by State law to approve a tentative budget no later than the first regularly scheduled Council meeting in May ahead of adopting the final budget no later than June 22. Approval of the tentative budget does not preclude the Council from making changes to the final budget. The Council has previously discussed the FY2023 budget in work sessions and regular council meetings on April 12 and 19, as well as in individual briefings with staff. The proposed tentative budget maintains or reduces most areas of spending, except for critical items, to address staff wage and benefit needs. A number of items have been identified for consideration, but not included in the tentative budget; they have been presented as a separate list entitled "Unbudgeted Items for Consideration in FY23 Budget" and the Council may choose to include as much as $400,000 of them in the final budget without exceeding forecasted ongoing revenue. The following highlights from the tentative budget are worth noting:

- General Fund:
    - Revenue
        - General Sales and Use Taxes (10-31-30) – projected at $3,600,000, an 8.3%increase above the $3,325,000 budgeted in FY2022
        - Current Year Property Taxes (10-31-10) – projected at $1,900,000, a 4.1%increase above the $1,825,000 budgeted in FY2022
        - Building-related revenue – building permit fee revenue (10-32-21) is projected at $700,000 and building plan check fees (10-32-22) at $200,00; although these projections represent significant increase over FY2022 budget (67% and 110%, respectively), these are one-time revenues that should be used for building-related expenses.
    - Public Safety Fee
        - Based on feedback from the Council during the April 19 work session and regular council meeting, the tentative budget includes a $212,00 increase in revenue generated by increasing the monthly public safety fee from $11.50 to$15.25
        - This increase is necessary as the City's assessments to fund Lone Peak Public Safety District are increasing by $681K to $4,955,512 to address salary and benefit cost increases for the Police and Fire departments
        - The public safety fee increase represents 31% of the additional revenue needed to fund the increase in assessments – the remainder will come from other General Fund sources (i.e., projected sales tax increase)

- Garbage collection
    - Garbage collection fees are projected to generate $1,148,834, an increase of$159K over FY2022 budget, based on a proposed fee revision to address the increasing cost of the contract with the City's third-party garbage service provider
    - Without this increase, the General Fund would have to subsidize garbage collection

Council Member Smith noted the North Point Waste Management Transfer Station has increased their tipping fee by $1 per ton and this will cost approximately $9,000 to continue to deliver solid waste to that facility. Mr. Bahr stated that will need to be considered as part of the adoption of the final budget; it is not included in the tentative budget document.

Mr. Bahr then presented a chart illustrating net revenue in the General Fund. Council Member Smith stated that he is uncomfortable adopting a tentative budget that is not balanced; General Fund revenue is $13.3 million, and expenses are 10.7 million and, therefore, income and expenditures are not equal to one another. Mr. Bahr stated that the revenue minus expenditures is $2.7 million and the list of unbudgeted items for consideration in FY23 budget totals $400,000; based upon a planned for increase to the public safety fee from $11.50 to $15.25, an additional $400,000 in revenue would be generated. The budget also includes the City's American Rescue Plan Act (ARPA) funding and other one-time revenues; these will need to be allocated by the end of the FY.

Council Member Rodela arrived at the meeting at 7:48 p.m.

Discussion then focused on various ongoing funding sources in the City, with Council Member Smith asking what will happen to the City's building revenues when the City reaches buildout. City Administrator/Community Development Director Crane indicated that the City will still have some building revenue from various building projects; there will be a need for clerical staff and permit technicians in the Building Division and if the revenue from ongoing building projects does not cover those costs, it will be necessary to consider a reduction in force or reassignment of existing staff.

Mayor Ostler asked if the budget can include a surplus amount at the beginning of a FY. Mr. Bahr answered yes, but funding must be allocated before the end of the FY. He stated that he would like for the Council to make decisions regarding unbudgeted items with the goal of balancing the budget. Council Members Smith and Peterson stated they would like to make those decisions before adopting the final budget.

Mr. Bahr then continued his review of the highlights of the tentative budget:

- Library:
    - Revenue – The Library's primary source of funding is property tax, which is projected to increase by 2.7% consistent with the General Fund projection
    - Grant revenue and expenses are anticipated to decline as grant opportunities are returning to pre-COVID levels
    - Overall, the Library is projected to roughly break even, with revenues estimated at$374K and expenses at $371,000

Council Member Smith asked if the Library Foundation pursues grants to provide funding for the library. Ms. Cardon stated the Foundation has not been very aggressive in pursuing grant funding or private sponsorship/fundraising. She would like to provide some training for the Foundation to educate them on access to various funding programs.

Mr. Bahr then continued his review of the highlights of the tentative budget:

- Utility Enterprise Funds:
    - PY Carryover

        - Sewer, storm sewer, and pressurized irrigation funds will make use of funds accumulated in prior years for the purpose of completing capital projects included in impact fee and utility rate studies
        - Culinary water fund will use approximately $111K of existing fund balance to fund necessary meter purchases
    - Culinary water capital projects - As construction costs have increased and depleted the culinary water fund balance, planned projects will have to be postponed
    - Utility rates –
        - As directed by the Council, staff has engaged a consultant to review the utility rate study completed in 2021 to assess the immediate shortfall in culinary water and ensure sustainability in all of the enterprise funds
        - Report to Council on the rate study is planned on May 17; rates for the typical residential customer are anticipated to increase $15-20 overall
    - Salaries and Benefits:
        - Salaries – An increase of 6% is included for salaries, which will be administered through cost-of-living adjustments and merit increases
        - Benefits – Pending receipt of renewal bids, rates are projected to increase by 10%

The Council then discussed the items included in the unbudgeted items chart. Mr. Crane noted that the decisions on these items will effect the decision on the Public Safety fee increase. Council Member Peterson stated that she would like to discuss the items in greater detail during the May 17 work session meeting. Mayor Ostler stated he will include that on the agenda for that meeting, but it may be helpful for the Council to perform a preliminary ranking pf the items included on the chart. The Council participated in an exercise to rank the items included in the unbudgeted items chart.

Mayor Ostler moved to item four on the agenda and indicated discussion on item three will resume after Administration has tabulated the Council's ranking of items included in the unbudgeted items chart.

4. PUBLIC HEARING: FY2022-2023 OPEN SPACE TENTATIVE BUDGET

Legislative – Tyler Bahr, Finance Director

The City Council, acting as Highland Open Space Special Service District Board, will consider the FY2023 tentative budget for the Highland Open Space Special Service District. The Board will take appropriate action.

Finance Director Bahr explained the Highland Open Space Special Service District was created in September 2000, establishing the City Council as the governing board of the District. Staff has recently determined that the City Council, acting as the Board, must consider the budget for the Open Space Special Service District separately from the rest of the City's budget. A tentative budget must be approved no later than the first regularly scheduled Council meeting in May ahead of adopting the final budget no later than June 22. Approval of the tentative budget does not preclude the Board from making changes to the final budget. The Open Space budget is included in the full City budget for reference and the following highlights are worth noting:

- Revenue for open space totaling $577K is generated primarily from two sources:
    - Open space fees estimated at $295K
    - Transfer from the General Fund at $270K
- Expenses
    - Personnel
        - Salary increases are budgeted at 6%

        - Seasonal wages are again budgeted at $140,000, along with an increase of $20,000 to $100,000 in the General Fund seasonal wages to address recruitment and retention needs
        - Benefit cost increases are budgeted at 10%, pending renewal bids
        - Overall, salaries and benefits are decreasing compared to FY2022 as the prior year included a temporary position to train a replacement for the sprinkler technician who retired
    - Fertilizer and weed killer increasing by $30,000 due to rising chemical costs
    - Other expenses have been held generally consistent with prior years to allow for personnel increases
- Playground – playground replacement at Mitchell Hollow Park is included in a list of items for Council/Board consideration at an estimated cost of $150,000; funding would be from sale of open space property

Mr. Bahr concluded the proposed tentative budget makes full use of anticipated ongoing revenue increases, as well as a transfer from the General Fund; staff recommends the Board hold a public hearing, approve the FY2022-2023 tentative budget, and set the time and place of a public hearing to consider its adoption in accordance with State code.

Council Member Rodela stated that she found different revenue sources in the budget but could not find a line item for revenue generated by renting out fields. Mr. Bahr stated he will look into that.

Council Member Smith stated that City parks are in open space areas and are open to the public and he asked if they are accounted for in the City's general budget or in this budget. Mr. Bahr stated he will need to look into that as well.

Mayor Kurt Ostler opened the public hearing at 8:34 p.m.

There were no public comments.

Mayor Kurt Ostler closed the public hearing at 8:34 p.m.

Council Member Brittney P. Bills MOVED that the Board approve the FY2022-2023 tentative budget for the Highland Open Space Special Service District and schedule a public hearing on Tuesday, June 21, 2022 at 7:00 pm in Highland City Council Chambers to consider its adoption.

Council Member Scott L. Smith SECONDED the motion.

The vote was recorded as follows:

Council Member Timothy A. Ball	*Yes*
Council Member Brittney P. Bills	*Yes*
Council Member Sarah D. Petersen	*Yes*
Council Member Kim Rodela	*No*
Council Member Scott L. Smith	*Yes*

The motion passed 4:1.

Council Member Rodela indicated she voted no because she would like Mr. Bahr to look into the revenue associated with field rentals.

DRAFT

5. DEVELOPMENT AGREEMENT: PETER CHRISTENSEN REPRESENTING ALPINE LIVESTOCK, LLC. *Administrative – Nathan Crane, AICP, City Administrator/Community Development Director*

The City Council will consider a Development Agreement with Peter Christensen regarding the development of approximately 6.6 acres located at 4670 West 11200 North. The Council will take appropriate action.

City Administrator/Community Development Director Crane reported on April 17, 2018, the City Council approved the Preliminary Plat for Stoney Brook Plat B. The approval was after much discussion regarding a connection to the south. This connection gives road and utility access to the Maddox (previously Fehr) and Christensen properties. The developer for Stoney Brook was required to stub the road to the south for Stoney Brook and any other properties that were accessed solely through the Stoney Brook road to have a second independent point of access, as the road Stoney Brook was building exceeded 600' (Development Code Section 5-8-105.4c). As part of that approval, the City Council approved a concept plan for the future development of the properties to the south of Stoney Brook that required the continuation of the stub street. Recently, the owner of the property to the west of the Christensen's', the Maddox property, sought development approval. The proposed plat for the Maddox property prevented the Stoney Brook stub street from connecting through to 11200 N. The City and the Maddox applicant disputed the need for the road, and whether it was cause for a denial of the subdivision plat. On January 18th, 2022, the City Council moved to continue the item to get an advisory opinion from the Ombudsman's office. On April 19, 2002, based on the opinion form the Ombudsman's office, the City Council approved the proposed plat. Since construction of the stub street that was part of the previously adopted concept plan has been prevented due to the approval of the Maddox subdivision plat, Peter Christensen has requested a Development Agreement for the future development of 6.6 acres located at 4670 West 11200 North in order to clarify the continued applicability of the concept plan and obligation to extend the Stoney Brook stub street. The Christensen property is designated as Low Density Residential on the General Plan Land Use Map and zoned R-1-40 Single Family Residential. The proposed development would include seven lots between 31,000 and 43,000 square feet. The develop would meet all requirements of the R-1-40 District. The proposed agreement recognizes that the proposed development meets code and zoning requirements and clarifies that the City will no longer require that the Stoney Brook stub street be extended. The proposed agreement allows the Christensen's (or the future owner of the property) to present alternative plans for the development of their property, allows the City to require that the utilities in the Stoney Brook stub be extended by the Christensen's if necessary for their future development, and still requires that the Christensen's apply for City approval of any development of their property through the normal development review and approval process. Mr. Crane concluded that this action will not have a budgetary impact in the current FY and staff recommends that the City Council approve the agreement and authorize the Mayor to execute the necessary documents.

Mayor Ostler asked why the Council is considering a development agreement before approval of a preliminary plat. Mr. Crane stated the Christensen's are not sure of their development plans; they just wanted some assurances from the City that the road will not be required on their property. City Attorney Patterson added that the City typically enters into development agreements in cases where there are unique circumstances, such as this situation.

Marilee Christopherson stated she lives on the property north of the Christensen's; she purchased the property in late 2018 and when she did purchase, she was told that the road would eventually go through. She stated she does not oppose the Christensen's proposal, but she does oppose the reason that the Christensen's were forced to come up with this proposal and that is the approval that was given to the Maddox's at the last meeting. She stated she received a notification that the Maddox application would be heard during a meeting in September of 2021 and she and a few neighbors attended that meeting and were told that the item had been pulled and would not be put back on an agenda without notice being provided. She stated that she did not receive notification of the City's consideration of the Maddox application. It appears that it was approved without discussion or opportunity for public input. She stated she understands the purpose of the Christensen's proposal is to protect their property

DRAFT

interests, but her concern is what this means for the end of the street. She believed it would be a dead end for a time but would eventually be continued and she does not believe that burden should be placed on the Christensen's. She is concerned about public safety, garbage truck access, and beautification of the dead-end. She asked that consideration be given to the residents of Stoneybrook, namely the safety of having two access points into the neighborhood. She concluded that what is being done by the Maddox's is creating a problem for many and she hopes the Council will give consideration to all property owners and their understanding of the future of their neighborhood.

Mr. Crane asked Mr. Patterson to summarize the Ombudsman's opinion. Mr. Patterson stated the City's initial position was to deny the Maddox two-lot subdivision unless they could provide for the continuation of the Stoneybrook stub road and utilities. The reason for their position was to benefit the Maddox and Christensen property as well as the entire Stoneybrook subdivision by providing a second access. This position was opposed by the applicant as they did not feel that a two-lot subdivision necessitated a second access, and the City could not exact the stub street connection from them. As the Council debated the matter, the City submitted a request for an advisory opinion from the State Ombudsman and he agreed with the Maddox's. The City has complied with the Ombudsman's recommendation; though the future connection may be needed for the area, the City cannot require this applicant to complete those improvements.

Mayor Ostler referenced the existing dead-end street in the Stoneybrook subdivision and asked if the requirement to extend the street will be placed on the property owner to the south. Mr. Patterson stated that is unknown at this time and it may depend on what the Maddox's intend to do with their remnant parcel of land. There are several matters to consider, but final decisions cannot be made until the City understands future plans in the area.

Clayton Christensen stated he is Peter Christensen's grandson; his grandfather was unable to attend tonight. He stated that while there are no current development plans for the Christensen farm property, the family would like to enter into a development agreement with the City to protect their future plans for consideration. The development agreement will protect the Christensen's interests while also protecting the City. The Christensen's will be required to navigate all City approval processes if, and when, they decide to proceed with development of their property. The issues associated with past proposals have placed various burdens on the land and the Christensen's are seeking approval of the agreement to provide clear expectations to both parties.

Rochelle Broadhead stated she is opposed to what has happened. She asked why the City does not have a regulation regarding dead-end roads in the City. This would provide protection for other areas of the City against something similar to what happened in the Snowflake neighborhood. She asked why the City cannot require completion or extension of the road; property owners have been told that the dead-end would eventually be improved or that the road would be extended and when that does not occur, it is very disappointing. She stated those who live at the end of a dead-end street constantly deal with people turning around in their driveway. She indicated the Maddox proposal is unfair and places the entire burden on the Christensen's; the new plan that has been proposed allows the dead-end to remain rather than having a road continued as promised to other property owners. She stated she is very concerned that residents did not receive notification of the Council's action on the Maddox application.

Mr. Crane stated that the City Code does have regulations regarding dead-end streets, cul-de-sacs, and eventual continuation of roads. However, the City has heard an opinion from the State Ombudsman and has decided to honor that opinion. Mayor Ostler stated that does not necessarily mean that the dead-end will never be eliminated; there may be another access point off of 4800 West, depending upon the distance between other access points. Mr. Patterson stated that is correct but noted that the City does not have formal plans regarding those possible improvements. Essentially, it will be necessary for the City to take property for the road or wait for continued development in the area that would require the road extension.

Council Member Ball asked why the Christensen's cannot proceed with a preliminary plat application in order to allow the City to determine the location of the road; the Christensen's would not be required to proceed with execution of the plat, but it would provide some clarity to the City and other property owners. Mr. Patterson stated that preliminary plats are only good for one year. Council Member Ball asked if the construction of the road is contingent upon development. Mr. Patterson stated that is not necessarily the case, but developers typically do not want to develop roads until they are ready to develop the land on the road because roads are very expensive and do not generate a return.

General discussion among the Council and staff centered on the specifics of the Maddox application and the Ombudsman's opinion, with Council Member Ball stating he feels that the opinion restricts the City's ability to plan for the future. Mr. Patterson agreed, but noted the Ombudsman disagreed based upon the fact that the Maddox family was only seeking approval of two lots and the requirement to build a road would be the same of a property taking or exaction. Mayor Ostler stated that the City would have been assuming some level of risk if they would have ignored the Ombudsman's opinion and required the road to be built; if the matter were litigated and the City lost, the City would have been required to pay the fees of the Maddox attorney.

Mayor Ostler then asked why residents did not receive notification of the Maddox family's application for the minor subdivision. Mr. Crane stated that residents within a 500-foot radius would have received notification of the Planning Commission's consideration of an application.

Ms. Christofferson re-approached and stated that the notification she received was for the City Council meeting. She stated it is her opinion that if the City is considering anything that would impact other property owners, those property owners should be notified. She stated when actions are taken as they were, it feels secretive to residents. She tried to follow the item and never saw it on an agenda again. Mayor Ostler stated he understands the residents' frustration, but the original action was to continue the agenda item and continuation does not require an additional notice. The item was ultimately placed on a consent agenda, for which there is typically no discussion.

Council Member Smith stated that he understands and agrees with the frustration expressed by residents; however, staff, the Planning Commission, and City Council were truly trying to provide connections for the Stoneybrook neighborhood by requiring certain improvements associated with development. The City has encountered issues with an individual developer and still has not received plans from that developer. When plans do come forward, he hopes the residents' concerns will have been taken into consideration. He added he would like for staff to ensure that Stoneybrook neighbors are notified of future actions regarding this subject.

Council Member Scott L. Smith MOVED that the City Council approve the development agreement with Peter Christensen and authorize the Mayor to execute the contract documents.

Council Member Kim Rodela SECONDED the motion.

The vote was recorded as follows:

Council Member Timothy A. Ball	*Yes*
Council Member Brittney P. Bills	*Yes*
Council Member Sarah D. Petersen	*Yes*
Council Member Kim Rodela	*Yes*
Council Member Scott L. Smith	*Yes*

The motion passed 5:0.

DRAFT

Mayor Ostler then returned to item number three:

Mr. Bahr reported on the results of the Council's exercise to rank unbudgeted projects as follows (in order of top priority to bottom priority):

General Fund items:

1. Fire station exhaust system, 90% grant funded
2. Radar Speed & RRFB Sign
3. Texting system
4. Tree replacement
5. General Plan update $75K, Alt Trans Plan Match $3.4K
6. Christmas lights
7. Fix Council Chambers AV and add broadcasting ability
8. $18K Council appropriations - $3K per Mayor and Council Member
9. Traffic Control Toolbox study
10. Vehicle for Inspector
11. 2nd variable message sign
12. Additional gardening bed care fore City Hall, LP buildings.
13. Skid steer (Cemetery).

Mayor Ostler stated that if the cost for the AV system were lowered to $80,000 it would be possible to fund everything. He added that in order to include items 10 through 13, it will be necessary to increase taxes and the Public Safety Fee. Mr. Bahr stated that is correct; the City has $188,000 available to allocate to the various items on the list without a Public Safety Fee increase. There was then general discussion regarding the cost estimates for various items on the list, after which Council Member Peterson noted that any item that is not funded this year will come before the Council again next year. She stated she is in favor of a smaller Public Safety Fee increase this year in order as she has stated in the past. Council Member Rodela noted that many of the expenses listed in the chart are one-time expenses, but an increase to the Public Safety Fee would be ongoing. Council Member Smith stated that is correct and he is concerned about relying on Public Safety Fee revenues for items not related to public safety. Mayor Ostler stated that the costs associated with providing Public Safety continues to increase and it has been necessary to dedicate some general fund monies to cover those costs; the proposal is to raise the Public Safety Fee to cover those costs so that general fund monies can be used for general needs in the City.

Council Member Peterson stated she is not sure it is necessary to increase the Public Safety Fee to $3.75; she is more comfortable with an incremental increase this year. Council Member Bills stated she understands that viewpoint and she is very conflicted about what type of fee increase is appropriate and more tolerable for residents. Council Member Smith stated that his concern is that once the City's utility rate study is complete, the City will be considering raising other utility fees; additionally, some of the City's other fees may be challenged following a final court decision on similar fees charged in other cities. He would prefer to not raise the Public Safety Fee this year, fund items one through six on the list, and wait to see what happens with the Supreme Court regarding fees charged by other cities, and possibly consider a property tax increase next year if necessary. Council Member Rodela stated that she understands Council Member Smith's recommendations and she agrees that a property tax increase is the most transparent way to increase revenue for the City. She added she wants to use as little general fund money as possible for public safety needs; the City is already operating very lean, and she believes the expenses requested by City Departments are needs rather than wants. She would support a Public Safety Fee increase this year or a property tax increase next year.

Council Member Bills asked Mr. Bahr to provide additional information about the $900,000 in one-time revenues and what types of expenditures that money can be used for. Mr. Bahr stated it is one-time money associated with

building services; it can be used to cover vehicles and equipment as well as salaries and benefits in the Building Division. It should not be used for items not related to building services in the City.

Council Member Bills inquired as to the health of the City's General Fund Balance if $400,000 is taken from that account to fund items being discussed tonight. Mr. Bahr stated that $400,000 amounts to roughly four percent of the City's Fund Balance. Council Member Peterson stated that would reduce the City's Fund Balance to 31 percent, which she feels is a good trade-off compared to raising fees or taxes.

Council Member Ball asked if a decision made by the Supreme Court regarding certain fees could be imposed retroactively. Mr. Patterson stated that the ruling should only apply to revenue collection going forward. He clarified that Highland City is not a party to the court case, but the City will consider case law when determining fee policies going forward. Council Member Ball added that the $3.75 Public Safety Fee proposal is rational and can be construed as being reasonably related to Public Safety needs. Mr. Patterson stated that is correct. Council Member Ball stated that given the volatility of the economy, the City needs to fortify its position; he likened the City to a family that is living paycheck to paycheck and relying upon future income that may never come to fruition. For this reason, he recommended increasing the Public Safety Fee to $3.75.

Mayor Ostler asked if the Council can increase the Public Safety Fee at any time or if there are restrictions upon fee increases similar to those for a property tax increase. Mr. Bahr answered yes but noted that the fee increase should be considered in conjunction with consideration of an annual budget in order to communicate the justification of the fee increase as being associated with increased costs.

Mayor Kurt Ostler opened the public hearing at 9:38 pm.

Brian Braithwaite stated that he served as a City Council Member in the past and during that time he felt it most important to consider actual Public Safety costs separate from other costs in the City. The City's public safety needs were growing, but there was no way to properly fund it. This is why the Public Safety Fee was implemented; it provided a clear and distinct line for residents as to how their money was being spent. The fees should be 'black and white', and all revenues generated by the fee should be used to fund Public Safety needs. As soon as the City starts co-mingling funds, the fee should be eliminated. If the City needs more money for Public Safety, the fee should be increased. If the Council chooses to use General Fund money to fund Public Safety, this will cause problems in other areas of the budget. He stated he feels that Highland City is in a better position than Pleasant Grove in their court battle regarding fees; Highland challenged the concern of fees by treating is just like a tax increase. The City held a hearing similar to the required truth in taxation hearing that must be held prior to considering a property tax increase. Pleasant Grove conversely charged their fee arbitrarily and provided adjustments to certain businesses. He stated he feels the purpose of Highland's fee is clear and that the City would win a lawsuit if one were brought. He asked that the Council use the revenues of the Public Safety Fee as intended and, if not, the fee should be eliminated.

There were no additional persons appearing to be heard and Mayor Kurt Ostler closed the public hearing at 9:45 p.m.

Mayor Ostler inquired as to the total revenue to be generated by the Public Safety Fee. Mr. Bahr stated the tentative budget includes revenue totaling $681,000. Council Member Peterson inquired as to the amount the fee would need to be increased to in order to cover all Public Safety operational increases, to which Mayor Ostler answered $11.50.

Council Member Smith addressed Mr. Braithwaite and stated he understands his position, but he feels that things are much different now than when the fee was first implemented. Citizens are dealing with extreme inflation and economic uncertainty. He is not as worried about those that have disposable income, but he is worried about those

on a fixed income who are experiencing very small increases in their income. He was supportive of increasing the Public Safety Fee until he learned there will also likely be a recommendation to increase utility fees. The City will be increasing fees a great deal, and this will be very hard on residents. He does not feel it is necessary to have a 35 percent fund balance as he feels the City could operate just fine on a 25 percent fund balance.

Council Member Rodela stated that she understands the concerns about impacting those on a fixed income; she added that it is important to take into consideration that a set fee is the same for all households in the City while a property tax increase affects everyone differently based upon their property value. Mayor Ostler agreed; the intent of the fee is to cover the cost of providing Public Safety service to the residents. This is a difficult issue this year because costs of providing Public Safety has increased dramatically since last year. Mr. Bahr agreed and added that in terms of ongoing expenses, Public Safety accounts for approximately 47 percent; the Public Safety Fee included in the tentative budget would generate approximately $862,000, but the total Public Safety budget is nearly $4 million.

Mayor Ostler allowed additional input from Mr. Braithwaite.

Mr. Braithwaite stated that he does not disagree with Council Member Smith, but he is suggesting that the fee be considered independent of other revenue sources; if the fee is increased to cover all Public Safety costs, and there is still general fund money available, the Council could actually decrease property taxes to reduce general fund monies. He stated that when the fee was first implemented, the Council understood it would not fully fund Public Safety and there would be some outstanding deficits; but he is supportive of increasing the fee appropriately now and offering a tax decrease elsewhere. He stated he feels residents support fees more than tax increases because it is clearer as to how fee revenues are being spent.

Council Member Smith stated that he is concerned about the needs to increase other utility fees; he asked if money can be transferred from the General Fund to fund utility costs. Mr. Braithwaite stated that utility fees should be covering actual operations and maintenance costs; if the Council is not supportive of increasing fees for those needs, certain capital projects will need to be delayed.

Mayor Ostler asked the Council if they need additional time to contemplate this issue. The Council answered yes and noted they would like to hold a work session to discuss the issues raised tonight in greater detail. Council Member Smith stated he would prefer to wait to make a decision on the Public Safety Fee until the Council understands the outcome of the utility fee study and whether it will be necessary to increase other fees. Council Member Bills stated she would like to go back and research all data that informed the Council's original decision to implement the Public Safety Fee. Council Member Peterson agreed and stated that she would like to understand all costs that are being considered when determining whether to increase fees.

Mr. Patterson stated the Council can continue their public hearing and action on the tentative budget; the State Code on budgeting indicates that a tentative budget must be filed with the Council on May 1 and that requirement as been met. The Council can vote on whether to approve the tentative budget in two weeks. Assistant City Administrator Wells added that Administration was planning to discuss all utility fees during the May 17 work session, which may be helpful to the Council in making the decision regarding the Public Safety Fee.

Council Member Kim Rodela MOVED to continue the public hearing and the tentative budget to the May 17, 2022 City Council Meeting.

The motion was SECONDED by Council Member Sarah D. Petersen.

The vote was recorded as follows:

DRAFT

Council Member Timothy A. Ball *Yes*
Council Member Brittney P. Bills *Yes*
Council Member Sarah D. Petersen *Yes*
Council Member Kim Rodela *Yes*
Council Member Scott L. Smith *Yes*

The motion passed 5:0.

6. DISCUSSION: PUBLIC/PRIVATE PARTNERSHIP WITH USAC *Administrative – Nathan Crane, AICP, City Administrator/Community Development Director*

The City Council will review a proposed lease agreement with Utah Surf Athletic Club (USAC) for a Public/Private Partnership for the construction and use of the soccer fields at Mountain Ridge Park. This item is being presented for information and direction only.

City Administrator/Community Development Director Crane stated that the Park Committee has been working with USAC regarding a lease agreement for the construction and use of the planned soccer fields at Mountain Ridge Park. He reviewed highlights of the agreement as follows:

General:

- Length - 11 years with an option for 5-year renewals. The contract would be renegotiated after seven years.
- Termination – termination occurs if an agreement to renew/extend cannot be reached, Surf Soccer provides a one-year notice, or either party defaults on the agreement.

USAC Obligations:

- Within two years build three competition level fields. Sprinklers and other improvements would meet city specifications.
- Maintain the fields.
- Provide a storage shed for maintenance equipment.
- Provide two portable toilets until permanent restrooms are completed.

City Obligations:

- Within one year provide the rough grading of the site.
- Post signage stating that the fields are not to be used for scrimmage or pickup games and provide enforcement.
- Provide parking and utilities for the field. The fields will not be lighted.

Mr. Crane also summarized the section of the agreement that details a schedule for USAC's use of the property, City use of the property, and public access to the property.

Council Member Ball asked if the one-year termination clause can only occur after the seven-year period. City Attorney Patterson stated that USAC can terminate with one year notice, but the City cannot; USAC can choose to stop holding events and walk away from one year notice. Council Member Ball asked if the City would need to reimburse the USAC for the improvements they have made. Mr. Patterson answered no. Council Member Ball asked if USAC would be released from the requirement to maintain the fields if they terminate, to which Mr. Patterson answered yes. Mayor Ostler stated it may be necessary to adjust the language to communicate that termination is only an option after the fields are built and USAC has two years to build the fields. Mr. Patterson stated that may be helpful.

Council Member Smith stated that this situation detailed in the agreement is not 100 percent ideal, but it is close. He likes this type of public/private agreement because without support from the private sector, it may not be possible for the City to build these fields. This agreement will help to bring the park to fruition and the fields will be maintained very nicely. Mayor Ostler agreed; the only negative aspect of the agreement may be some limitations on other teams or clubs that may want to use the field space at the park. However, he feels there will be adequate public access to the park, and he is supportive of approving the agreement.

There was brief discussion about the terms of the agreement dealing with public use of the park and field space, with Council Member Peterson recommending that the City have the option to terminate as well as USAC; this could include some financial buy-out if the City were to terminate the agreement. Council Member Ball stated that any buy-out should be prorated depending upon the amount to of time that has lapsed after the fields are build.

Council Member Rodela inquired as to the amount the City would pay to build the fields and how much USAC anticipates spending to complete the improvements. Council Member Peterson added that the Council heard from residents in the past who indicated a willingness to donate to or fundraise for the project and she asked for more information about those commitments.

Mayor Ostler invited input from a representative of USAC and asked them to answer the questions asked by the Council.

Jay Carter indicated he is one of the founders of USAC and has volunteered in support of youth soccer for 15 years. He founded the Legacy Field Fund, which implemented a $40 per year fee for all competitive soccer players. He has raised about $1.2 million per year to be used throughout the State that can be used for field space. There have been many different cost estimates for the field space at Mountain Ridge Park, but USAC is committed to building the fields and maintain them and that is one of the reasons for the longer term in the agreement as it is necessary to have a significant amount of time to secure a return on the investment. He stated that this project will relieve the demand for field space at other facilities in the community.

Mayor Ostler addressed the language in the agreement that defines the type of activities allowed on the field space during public access times. Mr. Carter stated that the intent of that language was just to prohibit other organized sports teams or clubs from using the field space during public times. A group of residents could gather at the fields and play a pick-up football game, and this would not be concerning; USAC was trying to weigh the damage that could be caused by general use of the space versus an organized sport.

Mayor Ostler asked how many fields USAC currently rents in Highland City. Mr. Carter stated that USAC rents Mitchell Hollow park and Heritage Park; once upcoming tryouts are held and USAC understands the number of players and teams they will have, it will be possible to determine the total number of fields the club needs. He asked if it is possible to include some language in the contract that provides some level of comfort for USAC regarding ongoing renewal of the agreement. Mayor Ostler stated that he feels that the current Council supports renewal of the agreement in the future, but it is not possible for the current Council to make decisions that would encumber future Councils.

Brian Braithwaite stated that if another organization were to come to the City looking for field space, the only way to accomplish that would be for them to pay for it or for the City to pay for it. He stated he does not feel that the arrangement proposed with USAC will cost the City money. Rather, it will save the City money as USAC is essentially pre-paying to secure field space for the future. He stated he feels this agreement is a win-win arrangement for all parties and he recommended the Council vote to move forward.

Discussion then shifted to landscaping of the park space and efforts to conserve water.

Parks Superintendent Castleberry stated that he is concerned about the length of the agreement and the availability of water; there is a great deal of uncertainty regarding the amount of water that will be available to the City for maintaining open spaces and if it becomes necessary to restrict watering to one day per week, some of the field space may suffer.

Mayor Ostler thanked Mr. Castleberry for his input, and this led to discussion of landscaping of the park space and efforts to conserve water, after which Mayor Ostler noted that this is a discussion item only and the Council can discuss it further and take action on the agreement during the May 17 meeting.

8. RESOLUTION: AMENDING SECTION 19.3 HOLIDAY LEAVE AND SECTION 13.8 COMPENSATORY TIME OFF OF THE HIGHLAND CITY PERSONNEL POLICIES AND PROCEDURES MANUAL *Administrative – Nathan Crane, AICP, City Administrator/Community Development Director*

The City Council will consider a request by Staff to amend Section 19: Leave of Absences related to the Juneteenth Holiday and Section 13: Employment Classifications /Compensation related to overtime compensation of the Highland City Personnel Policies and Procedures Manual. The Council will take appropriate action.

City Administrator/Community Development Director Crane stated in 2021, legislation was passed to declare Juneteenth as a Federal Holiday. During this last legislative session, legislation was passed to declare it as a State Holiday. Currently the Council has authorized eleven holidays as follows: New Year's Day, Human Rights Day, Presidents' Day, Memorial Day, Independence Day, Pioneer Day, Labor Day, Thanksgiving Day and Christmas Day. There are also two floating holidays that are used from Christmas Eve and New Year's Eve as appropriate. If the two floating holidays are not used on Christmas Eve or New Year's Eve employees may use them from October through December. Through the UCMA Chapter, twenty-one cities have provided input on this issue as follows:

- Ten cities have already determined to adopt the day as an official holiday. Three of these cities are relocation existing leave to account for this holiday.
- Seven cities are planning on adding it.
- Two cities have not discussed it yet.
- Two cities will not be adding it.

Staff contacted the following cities to compare the number of holidays that are offered. This does not include the Juneteenth holiday:

- Lehi – 10 days
- American Fork – 11 plus one personal day
- Orem – 11 plus one personal day
- Provo –10 holidays
- Sandy – 11 holidays plus one personal day
- Draper – 11 holidays
- Spanish Fork – 11 holidays
- Eagle Mountain – 10 holidays
- LPPSD – 11 holidays plus one personal day

DRAFT

With input from city staff, staff is recommending that one of the existing floater holidays be applied to the Juneteenth holiday and the other be assigned to Veterans Day. The proposal will not result in any additional holidays. Rather it reallocates the two existing floating holidays. Assigning the floater holidays to specific days will assist in use and administration of time off.

Mr. Crane then discussed the proposed amendments to compensatory time policies; the current policy reads as follows:

A. Employees may receive compensatory time off in lieu of overtime pay if approved in writing by employee's supervisor. The City Administrator, or designee, reserves the right to schedule when an employee's accrued compensatory time will be used. Written employee requests to use their accumulated compensation time during specific dates and times must be approved by the City Administrator, or designee, who shall honor the requests unless granting the compensatory time off would create a substantial hardship for Highland City.

B. The law requires that after nonexempt employees have accumulated the maximum amounts of compensatory time off during any work period, any additional overtime must be paid as set forth below:
   (1) Not more than two hundred forty (240) hours of compensatory time off may accrue.

C. Compensatory time off will be accumulated at the overtime rate of one and one-half (1½) hours for all overtime hours worked.

At the end of last fiscal year, the City had a liability of $48,865.80 in unpaid and unused Comp-Time. As a result, an employee committee was formed to address the issue of how to reduce this liability. The committee is recommending the following changes:

B. The law requires that after nonexempt employees have accumulated the maximum amounts of compensatory time off during any work period, any additional overtime must be paid as set forth below:
   1. Not more than two hundred forty (240) hours of compensatory time off may accrue annually from January 1 to December 31. Any hours above two hundred forty (240) will be paid as overtime.
   2. Employees may accrue up to two hundred forty (240) hours of compensatory time from January 1 to December 31. If the employee's compensatory time balance exceeds one hundred and sixty (160) hours on December 31, excess will be paid as overtime.
   3. Employees who have accrued compensatory time may:
      i. Schedule the use of compensatory time by November 1.
      ii. Request payment of compensatory time by December 1.
   4. Accrued compensatory time off must be paid out in full if change in job status/classification, including but not limited to a promotion, occurs before the effective date of the change.
      i. Exceptions may be approved by the Department Head if prior arrangements have been made for the use of compensatory time.

There was brief discussion about the number of employees that currently accrue compensatory time and the reasons they are doing so; Mr. Bahr noted there are fewer than four employees that reach the maximum amount of time that can accrued. Council Member Smith asked how much money the policy adjustments could potentially cost the City. Mr. Crane stated that the cost may be the same, but the City's liability will ultimately be reduced for compensatory time.

Council Member Timothy A. Ball MOVED that the City Council adopt the resolution revising the Personnel Policies and Procedures for Section 19.3 Holiday Leave, Section 13.8.B Compensatory Time Off.

Council Member Kim Rodela SECONDED the motion.

The vote was recorded as follows:

DRAFT

Council Member Timothy A. Ball *Yes*
Council Member Brittney P. Bills *Yes*
Council Member Sarah D. Petersen *Yes*
Council Member Kim Rodela *Yes*
Council Member Scott L. Smith *Yes*

The motion passed 5:0.

9. MAYOR/COUNCIL AND STAFF COMMUNICATION ITEMS

The City Council may discuss and receive updates on City events, projects, and issues from the Mayor, City Council members, and city staff. Topics discussed will be informational only. No final action will be taken on communication items.

a. Council Committee Reports – North Pointe Solid Waste Special Service District – *Council Member Scott L. Smith*

Council Member Smith reported on his participation with the District; recently there has been a focus on the transfer station and hauling garbage to Bayview. This has led to a decision to increase tipping fees by $1.00 per ton to cover hauling costs. Cities, businesses, and residents will experience these increases.

Council Member Bills noted that she understands that many cities and service districts increase their fees commensurate with consumer price index (CPI) increases.

Assistant City Administrator Wells noted that she expects there will be an additional increase proposed at the time that the City renews its contract in the coming January.

Council Member Smith then discussed the amount of time that elected officials spend on their assignments to special service districts; he suggested that Council stipends be increased to cover this time. Council Member Rodela stated she would be willing to have a discussion about that issue and she agreed with Council Member Smith's position.

c. Council Room Audio Visual – *Erin Wells, Assistant City Administrator*

Assistant City Administrator Wells discussed the reasons for the upgrade to the Court room audio visual system; the main reason for the change is a State mandate regarding audio visual requirements for court proceedings. The cost of the upgrades is $14,000, which is the low bid after receiving four bids. Mayor Ostler stated he feels that cost seems high; the project includes cameras and a television, and he feels it could be accomplished at a lower price. Ms. Wells stated she understands that concern but feels that the bids were informed by the requirements in the State mandate.

Ms. Wells then facilitated discussion among the Council regarding the project to improve the audio-visual system for Council meetings; the tentative budget includes $100,000 for the project, but that is the maximum that would be spent. The cost would be decreased depending upon direction from the Council. Three options for proceeding include immediate needs include improving microphones and the projector system; ongoing needs include improving the functionality of the system and its ability to broadcast audio and visual capturing during the meetings - currently remote participation is limited and recording quality is poor; and extra functionality including items like providing individual Council monitors, wireless microphones, on-screen countdown timer, annotation/touchscreen monitors, electronic button voting system, and an upgraded lectern. All bids that the City has received in the past have expired and it will be necessary to rebid the project based upon Council desires.

Throughout high-level philosophical discussion and debate among the Mayor and Council, they communicated their priorities to Ms. Wells, after which she indicated she will use their feedback to inform the request for proposals for the project.

d. Proposed Development Code Amendments - *Nathan Crane, AICP*
City Administrator/Community Development Director

Mayor Ostler indicated this item will be moved to the next meeting agenda due to the late hour.

e. Mountain Ridge Park Fundraising - *Nathan Crane, AICP*
City Administrator/Community Development Director

City Administrator/Community Development Director Crane discussed the remaining major elements to be funded at Mountain Ridge Park, after which he presented a draft of a donor program, which included the following donation levels:

- DIAMOND SPONSOR – $50,000+
- GOLD SPONSORS – $25,000 – $49,000
- SILVER SPONSORS – $10,000 – $24,999
- BRONZE SPONSORS – $5,000 – $9,999
- FRIENDS OF THE PLAYGROUND – $1,000 – $4,999
- COMPONENT SPONSORS – Varies
- PLAY PLANTERS – $500
- PARTNERS OF PLAY $200 – $499
- PARK FRIENDS – up to $199

Donation/purchase ideas that could be communicated to the community include park amenities, playground amenities, and a gateway entry feature. He then presented images to serve as examples of the types of plaques or features that could be included at the park to recognize donors to the project. The Council stated they like the idea of individual plaques for larger donations or the purchase of a larger component at the park. They also liked the use of pavers to recognize donors as this attracts people to visit the park on a regular basis to find their name or the name of family members.

Mayor Ostler suggested that before advertising the opportunity to donate to the general public, he would like to approach long-term Highland residents about possibly donating. Council Member Smith stated he likes that idea and suggested that naming rights be offered to large donors.

There was then a brief discussion about the manner in which the opportunity to donate will be advertised to the public, with Assistant City Administrator Wells noting that the advertising materials will include information about donations being eligible as a tax write-off.

f. Future Meetings

- May 11, Lone Peak Public Safety District Board Meeting, 7:30 am, City Hall
- May 17, City Council Meeting, 7:00 pm, City Hall
- May 24, Planning Commission Meeting, 7:00 pm, City Hall

ADJOURNMENT

DRAFT

Council Member Scott L. Smith MOVED to adjourn the regular meeting and Council Member Kim Rodela SECONDED the motion. All voted in favor and the motion passed unanimously.

The meeting adjourned at 11:40 pm.

I, Stephannie Cottle, City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on May 3, 2022. This document constitutes the official minutes for the Highland City Council Meeting.

Stephannie Cottle
City Recorder

DRAFT

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #3b

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Kellie Smith
Planner & GIS Analyst

SUBJECT: **FINAL PLAT –** Ridgeview Plat F

TYPE: **ADMINISTRATIVE:** The City Council is the Land Use Authority for Final Plats and is subject to Section 5-4-315 of the Highland City Development Code. Final plat amendments are an administrative process. Review is limited to compliance to the Development Code and the Ridgeview PD Zoning District.

PURPOSE:

The City Council will consider a request by Lennar Homes of Utah Inc. for final plat approval for 9.66 acres for a 99-lot subdivision of townhomes and cottage lots located at approximately Willow Bank Drive and Featherstone Drive. The Council will take appropriate action.

BACKGROUND:

The property is approximately 9.66 acres and located south of 10100 N (Cedar Hills Dr) and west of Featherstone Drive.

The property was rezoned as a Planned Development (PD) district on May 21, 2019. In the PD Narrative, this property was designated as carriage lots with a maximum of 115 lots, and cottage lots with a maximum of 15 lots. On September 7, 2021, staff presented several minor PD amendments to the City Council. One of these amendments was that Pod 6 would change from carriage lots to town homes. This was allowed within the current density however townhomes were originally contemplated primarily along North County Boulevard.

The table below shows the minor PD amendment made:

Original PD Building Type	PD Max # of lots	Current Building Type	Revised # of lots
Carriage Lots	115	Town Homes	88
Cottage Lots	15	Cottage Lots	11

On November 9th, 2021, the City Council approved the preliminary plat subject to nine stipulations. The preliminary plat included a total of 424 residential units, two roads

(Featherstone Drive and Dorado Way), and the park.

SUMMARY OF THE REQUEST:

1. The applicant is requesting approval of a final plat with 88 townhome units and 11 cottage lots.

2. All of the roads, except for Willowbank Drive, within the subdivision will be private. The public road is the City standard of 56' of right of way for a local street. The private roads provide 28' of right of way.

3. The internal landscaping is HOA owned and maintained. The landscaping along 10100 N will be owned and maintained by the City. The privately owned open space includes a pergola, seating area, bench swings, and other patio furniture.

4. A 6' white vinyl fence with pre-cast concrete pillars separates the cottage lots from 10100 N. A 4' split rail fence will be placed along Featherstone Drive and Dorado Way.

5. The site provides a total of 35 parking spaces, 2 being ADA stalls. There are also several sidewalk connections between townhome buildings giving easy access to the internal open space as well as the park to the south.

ANALYSIS:

- A master landscape plan includes the landscaping for North County Blvd, Featherstone Dr, and 10100 N. A stipulation has been added to ensure that the landscaping along 10100 N be consistent with that master landscape plan.

FINDINGS:

With the proposed stipulations, the proposed Final Plat meets the following findings:

- It is consistent with the Ridgeview PD Zoning District
- It conforms to the Development Code as applicable.
- It conforms to the Highland City Engineering Design Standards.
- The plat is consistent with the approved Preliminary Plat.

RECOMMENDATION AND PROPOSED MOTION:

The City Council should accept the findings and **APPROVE** the final plat subject to the following stipulations:

1) The recorded plat shall be in substantial conformance with the final plat dated June 9, 2022, except as modified by these stipulations.
2) The final plat and final civil engineering plans shall be reviewed and approved by the City Engineer prior to recordation.
3) The final plat and construction plans shall meet all requirements of the City Engineer.
4) All required public improvements shall be installed as required by the City Engineer and shown on the approved construction plans.

5) Construction shall not commence until the 10100 N civil plans, master landscape plan, and Dorado civil plans are approved; however, the City Engineer may authorize specific improvements as agreed upon with a construction coordination meeting.
6) The installation and acceptance of the landscaping shall be completed by May 1, 2024.
7) The dedication and utility easements on the plat shall be revised as required by the City Engineer.

I move that the City Council **APPROVE** the final plat for Ridgeview Plat F subject to the seven (7) stipulations recommended by staff.

ALTERNATIVE MOTION:

I move that the City Council **DENY** the final plat for Ridgeview Plat F based on the following findings: (the City Council will need to draft appropriate findings).

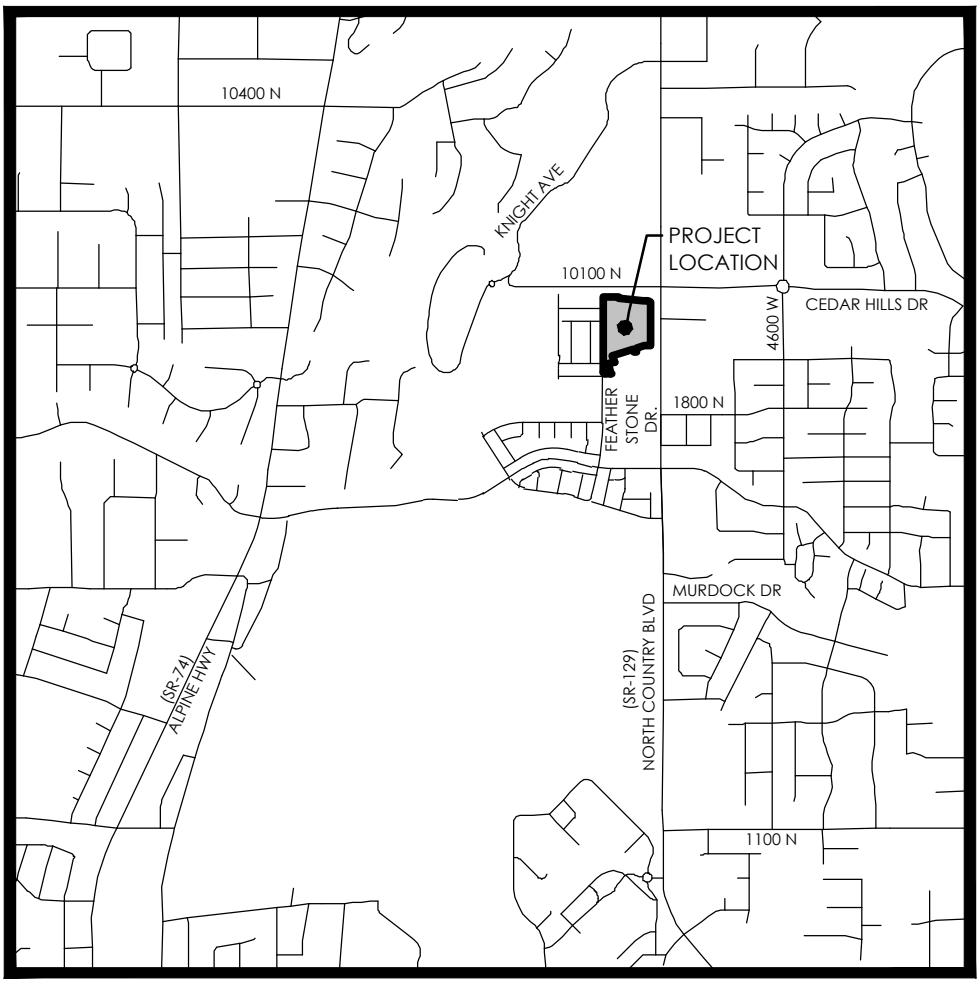
FISCAL IMPACT:

This action will not have a financial impact on this fiscal year's budget expenditure.

ATTACHMENTS:

1. Vicinity Map
2. Final Plat
3. Site Plan
4. Signage and Striping Plan
5. Fence and Wall Plan
6. Landscape Plan

ATTACHMENT #1:



VICINITY MAP

N.T.S

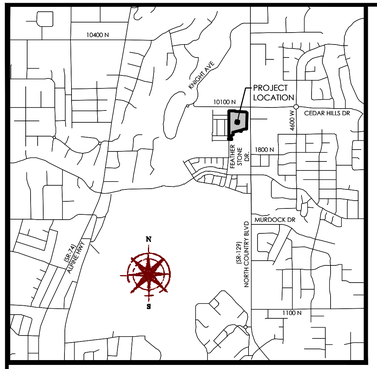
RIDGEVIEW PLAT G

PLANNED UNIT DEVELOPMENT
LOCATED IN THE SE1/4 AND NE 1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

ATTACHMENT #2:

GRAPHIC SCALE

60 0 30 60 120 240
(IN FEET)
1 inch = 60 ft.



VICINITY MAP
N.T.S

LEGEND

- BOUNDARY
- SECTION LINE
- EASEMENT
- RIGHT-OF-WAY LINE
- BUILDING SETBACK
- EXISTING PROPERTY LINE
- SECTION MONUMENT (FOUND)
- BOUNDARY MARKERS
- STREET MONUMENT
- MONUMENT POINT (XX)
- COMMON AREA/OPEN SPACE
- PRIVATE OWNERSHIP

NOTES

1. ALL PUBLIC UTILITY EASEMENTS PLATTED HEREON ARE IN PERPETUITY FOR INSTALLATION, MAINTENANCE, REPAIR AND REPLACEMENT OF PUBLIC UTILITIES, SIDEWALKS AND APPURTENANT PARTS THEREOF AND THE RIGHT TO REASONABLE ACCESS TO GRANTOR'S PROPERTY FOR THE ABOVE DESCRIBED PURPOSES. THE EASEMENTS SHALL RUN WITH THE REAL PROPERTY AND SHALL BE BINDING UPON THE GRANTOR AND THE GRANTOR'S SUCCESSORS, HEIRS, AND ASSIGNS.

2. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS PUBLIC UTILITY EASEMENTS

3. ALL AREAS ARE COMMON AREAS AND FACILITIES EXCEPT AS OTHERWISE SPECIFICALLY DESIGNATED.

4. THE INSTALLATION OF IMPROVEMENTS SHALL CONFORM TO ALL CITY STANDARDS, RESOLUTIONS AND ORDINANCES.

5. THIS AREA IS SUBJECT TO THE NORMAL, EVERYDAY SOUNDS, ODORS, SIGHTS, EQUIPMENT, FACILITIES, AND ANY OTHER ASPECTS ASSOCIATED WITH AGRICULTURAL LIFESTYLES. FUTURE RESIDENTS SHOULD ALSO RECOGNIZE THE RISK INHERENT WITH LIVESTOCK.

6. PARCELS A, B, AND C ARE HEREBY DEDICATED TO AND MAINTAINED BY THE RIDGEVIEW MASTER HOMEOWNERS ASSOCIATION, INC..

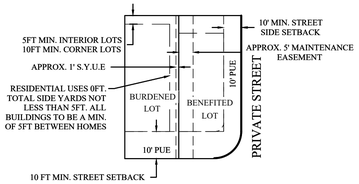
7. #5 REBAR & CAP (FOCUS ENG) TO BE SET AT ALL REAR LOT CORNERS. NAILS OR PLUGS TO BE SET IN TOP BACK OF CURB AT EXTENSION OF SIDE LOT LINES, IN LIEU OF REBAR AND CAPS AT FRONT LOT CORNERS.

8. ALL RESIDENTIAL CONSTRUCTION WILL NEED TO MEET THE INTERNATIONAL FIRE CODE REQUIREMENTS AS ADOPTED BY HIGLAND CITY.

9. PRIVATE ROADS WILL BE OWNED AND MAINTAINED BY THE RIDGEVIEW MASTER HOMEOWNERS ASSOCIATION, INC..

10. SEE SHEET 2 FOR SIDE YARD EASEMENT NOTE, AND CONDITIONS OF APPROVAL NOTE.

11. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS MUNICIPAL UTILITY EASEMENTS INFAVOR OF HIGHLAND CITY.



PRIVATE STREET

REAR LOAD BUILDING SETBACKS (CARRIAGE LOTS)
N.T.S.

Curve Table

CURVE	RADIUS	DELTA	LENGTH	CHORD DIRECTION	CHORD LENGTH
C1	28.00	32°22'41"	15.82	S73°53'21"W	15.61
C2	28.00	32°23'33"	15.83	S73°48'14"E	15.62
C3	28.00	32°23'33"	15.83	S73°48'14"W	15.62
C4	28.00	32°23'33"	15.83	S73°48'14"E	15.62
C5	28.00	58°02'31"	28.36	N21°15'39"W	27.17
C6	164.00	2°42'03"	7.73	N06°24'34"E	7.73
C7	164.00	5°03'33"	14.48	N02°31'46"E	14.48
C8	28.00	90°00'00"	43.98	N45°00'00"E	39.60
C9	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C10	28.00	90°00'00"	43.98	S45°00'00"W	39.60
C11	28.00	32°23'33"	15.83	N73°48'14"E	15.62
C12	28.00	32°23'33"	15.83	N73°48'14"W	15.62
C13	28.00	32°23'33"	15.83	N73°48'14"E	15.62
C14	28.00	32°23'33"	15.83	N73°48'14"W	15.62
C15	28.00	57°36'27"	28.15	N28°48'14"E	26.98
C16	15.00	90°05'34"	23.59	N45°02'48"E	21.23
C17	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C18	214.00	10°37'40"	39.70	N84°41'10"W	39.64
C19	28.00	57°36'27"	28.15	S28°48'14"E	26.98
C20	28.00	57°36'27"	28.15	S28°48'14"W	26.98
C21	28.00	57°36'27"	28.15	S28°48'14"E	26.98
C22	24.00	38°40'56"	16.20	S70°39'32"E	15.90
C23	28.00	54°42'25"	26.73	S30°20'48"W	25.73
C24	56.00	90°00'00"	87.96	N45°00'00"W	79.20
C25	28.00	57°36'27"	28.15	N28°48'14"W	26.98
C26	28.00	57°36'27"	28.15	N28°48'14"E	26.98
C27	28.00	57°36'27"	28.15	N28°48'14"W	26.98
C28	28.00	7°55'38"	3.87	N54°14'44"W	3.87
C29	186.00	31°41'37"	102.89	N74°09'12"W	101.58
C30	214.00	31°38'30"	118.18	S74°10'45"E	116.69
C31	28.00	18°07'08"	8.85	S80°56'26"E	8.82
C32	186.00	31°38'30"	102.72	N74°10'45"W	101.42
C33	200.00	31°38'30"	110.45	S74°10'45"E	109.05
C34	200.00	31°38'30"	110.45	N74°10'45"W	109.05
C35	200.00	8°28'11"	29.56	S62°35'35"E	29.54
C36	200.00	23°10'20"	80.89	S78°24'50"E	80.34
C37	150.00	18°43'02"	49.00	N09°21'31"E	48.78
C38	42.00	90°00'00"	65.97	S45°00'00"W	59.40
C39	42.00	90°00'00"	65.97	N45°00'00"W	59.40
C40	28.00	87°05'06"	42.56	N46°32'08"E	38.58
C41	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C42	28.00	90°00'00"	43.98	S45°00'00"W	39.60
C43	28.00	90°00'00"	43.98	N45°00'00"W	39.60
C44	28.00	90°00'00"	43.98	N45°00'00"E	39.60
C45	28.00	90°00'00"	43.98	N45°00'00"W	39.60
C46	164.00	7°45'36"	22.21	N03°52'48"E	22.19
C47	28.00	100°37'40"	49.18	N50°18'50"E	43.10
C48	28.00	90°00'00"	43.98	S45°00'00"W	39.60
C49	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C50	28.00	66°18'41"	32.41	S25°23'47"E	30.63
C51	24.00	38°40'56"	16.20	N70°39'32"E	15.90

Line Table

LINE	DIRECTION	LENGTH
L1	N90°00'00"E	126.00
L2	N90°00'00"E	126.00
L3	N90°00'00"E	84.00
L4	N90°00'00"W	84.00
L5	N90°00'00"E	84.00
L6	N90°00'00"W	84.00
L7	N90°00'00"W	112.03
L8	N90°00'00"E	112.03
L9	N90°00'00"W	112.03
L10	N90°00'00"E	112.03
L11	N90°00'00"E	104.00
L12	N90°00'00"E	104.00
L13	N90°00'00"E	104.00
L14	N90°00'00"E	104.00

Point Table

Point #	Northing	Easting
1	10000.000	10000.000
2	12664.157	9995.208
3	15329.368	9993.059
4	12793.987	9342.254

DOMINION ENERGY UTAH

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH, HEREBY APPROVES THIS PLAT SOLELY FOR THE PURPOSE OF CONFIRMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENTS. DOMINION ENERGY UTAH MAY REQUIRE ADDITIONAL EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT CONSTITUTE ABROGATION OR WAIVER OF ANY OTHER EXISTING RIGHTS, OBLIGATIONS OR LIABILITIES INCLUDING PRESCRIPTIVE RIGHTS AND OTHER RIGHTS, OBLIGATIONS OR LIABILITIES PROVIDED BY LAW OR EQUITY. THIS APPROVAL DOES NOT CONSTITUTE ACCEPTANCE, APPROVAL OR ACKNOWLEDGEMENT OF ANY TERMS CONTAINED IN THE PLAT, INCLUDING THOSE SET FORTH IN THE OWNERS DEDICATION OR THE NOTES, AND DOES NOT CONSTITUTE A GUARANTEE OF PARTICULAR TERMS OR CONDITIONS OF NATURAL GAS SERVICE. FOR FURTHER INFORMATION PLEASE CONTACT DOMINION ENERGY UTAH'S RIGHT-OF-WAY DEPARTMENT AT 800-366-8532.

QUESTAR GAS COMPANY
dba DOMINION ENERGY UTAH

APPROVED THIS ____ DAY OF _____ A.D. 20__

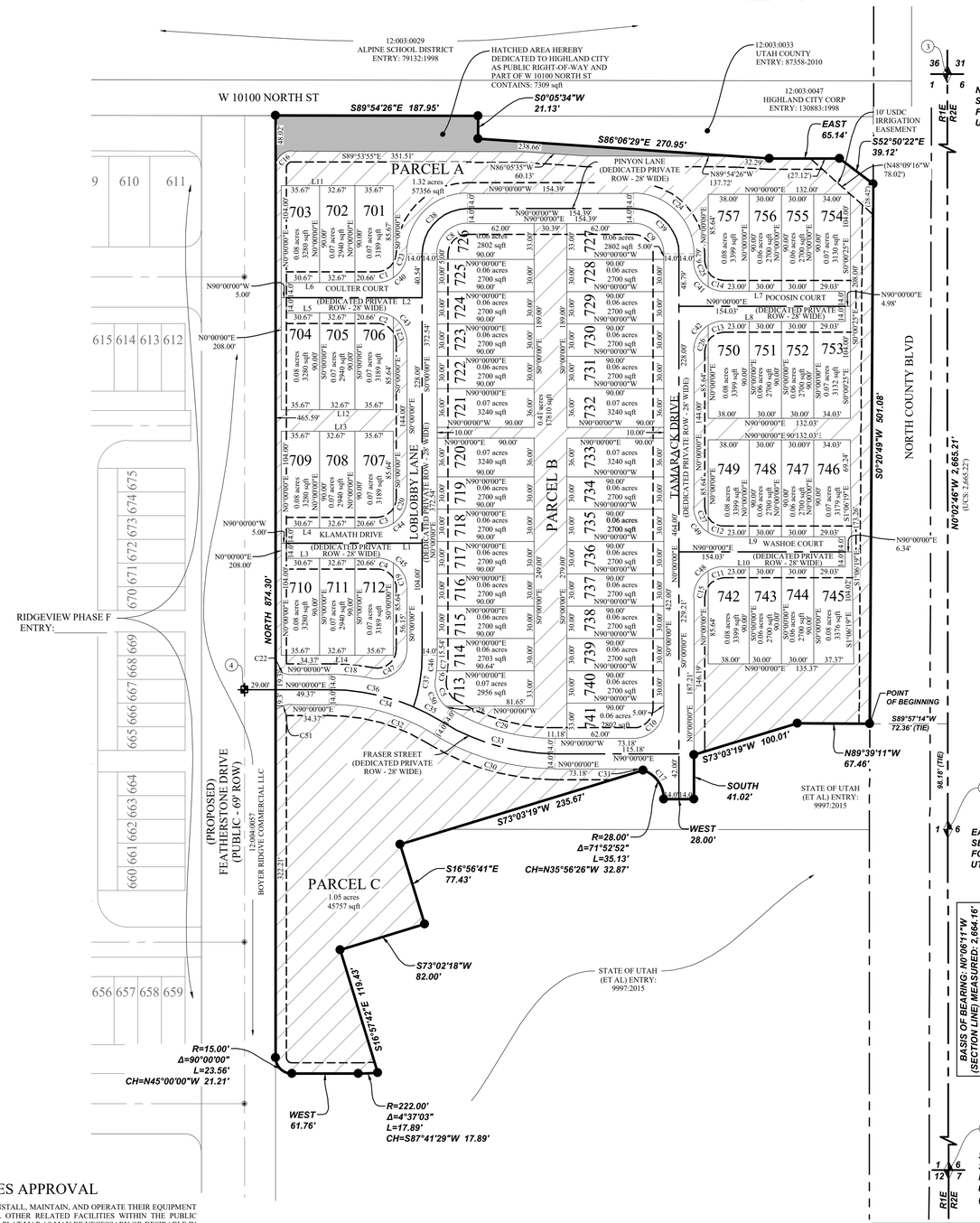
BY _____

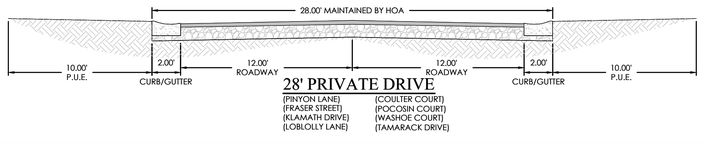
TITLE _____

UTILITIES APPROVAL

"UTILITIES SHALL HAVE THE RIGHT TO INSTALL, MAINTAIN, AND OPERATE THEIR EQUIPMENT ABOVE AND BELOW GROUND AND ALL OTHER RELATED FACILITIES WITHIN THE PUBLIC UTILITY EASEMENTS IDENTIFIED ON THIS PLAT MAP AS MAY BE NECESSARY OR DESIRABLE IN PROVIDING UTILITY SERVICES WITHIN AND WITHOUT THE LOTS IDENTIFIED HEREIN, INCLUDING THE RIGHT OF ACCESS TO SUCH FACILITIES AND THE RIGHT TO REQUIRE REMOVAL OF ANY OBSTRUCTIONS INCLUDING STRUCTURES, TREES AND VEGETATION THAT MAY BE PLACED WITHIN THE PUE. THE UTILITY MAY REQUIRE THE LOT OWNER TO REMOVE ALL STRUCTURES WITHIN THE PUE AT THE LOT OWNER'S EXPENSE. AT NO TIME MAY ANY PERMANENT STRUCTURES BE PLACED WITHIN THE PUE OR ANY OTHER OBSTRUCTION WHICH INTERFERES WITH THE USE OF THE PUE WITHOUT THE PRIOR WRITTEN APPROVAL OF THE UTILITIES FACILITIES IN THE PUE"

ROCKY MOUNTAIN POWER DATE





SURVEYOR'S CERTIFICATE

I, Evan J. Wood, do hereby certify that I am a Professional Land Surveyor, and that I hold License No. 183395 in accordance with Title 58, Chapter 22 of the Professional Engineers and Land Surveyors Act; I further certify that by authority of the owners I have completed a survey of the property described on this subdivision plat in accordance with Section 17-23-17, have verified all measurements, and have subdivided said tract of land into a lots, streets, parcel, together with easements, to be hereafter known as RIDGEVIEW PLAT G, and the same has, or will be correctly surveyed and monumented on the ground as shown on this Plat.

Evan J Wood — 06/09/2022
EVAN J. WOOD — DATE
PROFESSIONAL LAND SURVEYOR
LICENSE NO. 183395

BOUNDARY DESCRIPTION

A tract of land located in the Southeast Quarter and the Northeast Quarter of Section 1, Township 5 South, Range 1 East, Salt Lake Base & Meridian, more particularly described as follows:

Beginning at a point on the westerly right-of-way line of North County Boulevard (SR-129) as established by a UDOT Project, Pin No. 16779, located N00°02'46"W 98.18 feet along the Section line and S89°57'14"W 72.36 feet from the East 1/4 Corner of Section 1, T5S, R1E, SLB&M (Basis of Bearing: S00°06'11"E between the East 1/4 Corner and the Southeast Corner of said Section 1); running thence N89°39'11"W 67.46 feet; thence S73°03'19"W 100.01 feet; thence South 41.02 feet; thence West 28.00 feet; thence Northwesterly along the arc of a non-tangent curve to the left having a radius of 28.00 feet (radius bears: West) a distance of 35.13 feet through a central angle of 71°52'52" Chord: N35°56'26"W 32.87 feet; thence S73°03'19"W 235.67 feet; thence S16°56'41"E 77.43 feet; thence S73°02'18"W 82.00 feet; thence S16°57'42"E 119.43 feet; thence Westerly along the arc of a non-tangent curve to the right having a radius of 222.00 feet (radius bears: N04°37'03"W) a distance of 17.89 feet through a central angle of 04°37'03" Chord: S87°41'29"W 17.89 feet; thence West 61.76 feet; thence along the arc of a curve to the right with a radius of 15.00 feet a distance of 23.56 feet through a central angle of 90°00'00" Chord: N45°00'00"W 21.21 feet; thence North 874.30 feet to a point on the southerly line of a Quit Claim Deed as Recorded at Entry No. 130883:1998 in the Utah County Recorder's Office; thence along said southerly line, S89°54'26"E 187.95 feet to the westerly line of a Special Warranty Deed as recorded at Entry No. 87358:2010 in the Utah County Recorder's Office; thence along said deed line the following four (4) courses: (1) S00°05'34"W 21.13 feet; thence (2) S86°06'29"E 270.95 feet; thence (3) East 65.14 feet; thence (4) S52°50'22"E 39.12 feet to said westerly right-of-way line of North County Boulevard (SR-129); thence along said westerly right-of-way line S00°20'49"W 501.08 feet to the point of beginning.

Contains: 8.15 acres+/-

OWNER'S DEDICATION

KNOW ALL BY THESE PRESENT THAT WE, ALL OF THE UNDERSIGNED OWNERS OF ALL OF THE PROPERTY DESCRIBED IN THE SURVEYOR'S CERTIFICATE HEREON AND SHOWN ON THIS MAP, HAVE CAUSED THE SAME TO BE SUBDIVIDED INTO LOTS, STREETS, PARCELS AND EASEMENTS AND DO HEREBY DEDICATE ANY PUBLIC STREETS AND OTHER PUBLIC AREAS AS INDICATED HEREON FOR PERPETUAL USE OF THE PUBLIC.PURSUANT TO UTAH CODE 10-9A-604(1)(D) THE OWNER HEREBY CONVEYS THE COMMON AREA/PRIVATE OPEN SPACE, PRIVATE DRIVEWAYS AND ROADS AS INDICATED HEREON, TO THE RIDGEVIEW MASTER ASSOCIATION, INC. A UTAH NONPROFIT CORPORATION, WITH A REGISTERED ADDRESS OF 101 S. 200 E., Suite 200, SALT LAKE CITY, UT. 84111.

IN WITNESS WHEREOF WE HAVE HEREUNTO SET OUR HANDS THIS _____ DAY OF _____ A.D. 20__

_____
BY:_____
(PRINTED NAME)
ITS:_____

LIMITED LIABILITY ACKNOWLEDGMENT

STATE OF UTAH
S.S.
COUNTY OF _____

ON THE ____ DAY OF _____ A.D. 20____ PERSONALLY APPEARED BEFORE ME , THE UNDERSIGNED NOTARY PUBLIC, IN AND FOR THE COUNTY OF _____, IN SAID STATE OF UTAH, _____, WHO AFTER BEING DULY SWORN, ACKNOWLEDGED TO ME THAT HE/SHE IS THE _____ OF _____ L.L.C., A UTAH L.L.C. AND THAT HE/SHE SIGNED THE OWNER'S DEDICATION FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID LIMITED LIABILITY COMPANY FOR THE PURPOSES THEREIN MENTIONED.

MY COMMISSION EXPIRES:_____ _____
A NOTARY PUBLIC COMMISSIONED IN UTAH RESIDING IN _____ COUNTY

MY COMMISSION No._____ _____
PRINTED FULL NAME OF NOTARY

ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF HIGHLAND CITY, COUNTY OF UTAH, APPROVES THIS SUBDIVISION AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS; EASEMENTS AND OTHER PARCELS OF LAND INTENDED FOR PUBLIC PURPOSES FOR THE PERPETUAL USE OF THE PUBLIC THIS ____ DAY OF _____, A.D. 20____.

_____ _____
APPROVED BY MAYOR

_____ ATTEST_____
APPROVED BY ENGINEER (SEE SEAL BELOW) — CLERK-RECORDER (SEE SEAL BELOW)

HIGHLAND CITY ATTORNEY

APPROVED AS TO FORM THIS ____ DAY OF _____ , A.D. 20____.

_____
HIGHLAND CITY ATTORNEY

PLANNING COMMISSION APPROVAL

APPROVED THIS ____ DAY OF _____ , A.D. 20____. BY THE HIGHLAND CITY PLANNING COMMISSION.

_____ _____
DIRECTOR, COMMUNITY DEVELOPMENT — CHAIRMAN, PLANNING COMMISSION

RIDGEVIEW PLAT G

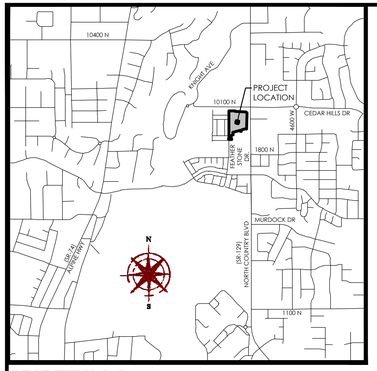
PLANNED UNIT DEVELOPMENT
LOCATED IN THE SE1/4 AND NE1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	HIGHLAND CITY ENGINEER SEAL	HIGHLAND CITY RECORDER SEAL	UTAH COUNTY RECORDER STAMP
PROFESSIONAL LAND SURVEYOR No. 183395 EVAN J. WOOD STATE OF UTAH 06/09/22				

PREPARED BY
FOCUS ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE, #200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

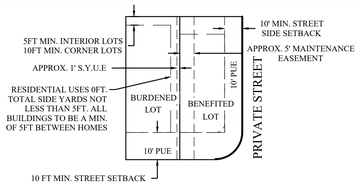
DAVID WEEKLEY HOMES
392 E 6400 S SUITE 200
MURRAY, UTAH 84107
(801)-865-1573
CONTACT: CAMERON SCOTT

Z:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheets\C2.0 - Final Plat.dwg



VICINITY MAP

N.T.S



PRIVATE STREET

REAR LOAD BUILDING SETBACKS
(CARRIAGE LOTS)

N.T.S.

RIDGEVIEW PLAT G

PLANNED UNIT DEVELOPMENT

LOCATED IN THE SE1/4 AND NE 1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

GRAPHIC SCALE

(IN FEET)
1 inch = 60 ft.

LEGEND

- BOUNDARY
- SECTION LINE
- EASEMENT
- RIGHT-OF-WAY LINE
- BUILDING SETBACK
- EXISTING PROPERTY LINE
- SECTION MONUMENT (FOUND)
- BOUNDARY MARKERS
- STREET MONUMENT
- MONUMENT POINT
- COMMON AREA/OPEN SPACE
- PRIVATE OWNERSHIP

NOTES

1. ALL PUBLIC UTILITY EASEMENTS PLATTED HEREON ARE IN PERPETUITY FOR INSTALLATION, MAINTENANCE, REPAIR AND REPLACEMENT OF PUBLIC UTILITIES, SIDEWALKS AND APPURTENANT PARTS THEREOF AND THE RIGHT TO REASONABLE ACCESS TO GRANTOR'S PROPERTY FOR THE ABOVE DESCRIBED PURPOSES. THE EASEMENTS SHALL RUN WITH THE REAL PROPERTY AND SHALL BE BINDING UPON THE GRANTOR AND THE GRANTOR'S SUCCESSORS, HEIRS, AND ASSIGNS.

2. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS PUBLIC UTILITY EASEMENTS

3. ALL AREAS ARE COMMON AREAS AND FACILITIES EXCEPT AS OTHERWISE SPECIFICALLY DESIGNATED.

4. THE INSTALLATION OF IMPROVEMENTS SHALL CONFORM TO ALL CITY STANDARDS, RESOLUTIONS AND ORDINANCES.

5. THIS AREA IS SUBJECT TO THE NORMAL, EVERYDAY SOUNDS, ODORS, SIGHTS, EQUIPMENT, FACILITIES, AND ANY OTHER ASPECTS ASSOCIATED WITH AGRICULTURAL LIFESTYLES. FUTURE RESIDENTS SHOULD ALSO RECOGNIZE THE RISK INHERENT WITH LIVESTOCK.

6. PARCELS A, B, AND C ARE HEREBY DEDICATED TO AND MAINTAINED BY THE RIDGEVIEW HOA

7. #5 REBAR & CAP (FOCUS ENG) TO BE SET AT ALL REAR LOT CORNERS. NAILS OR PLUGS TO BE SET IN TOP BACK OF CURB AT EXTENSION OF SIDE LOT LINES, IN LIEU OF REBAR AND CAPS AT FRONT LOT CORNERS.

8. ALL RESIDENTIAL CONSTRUCTION WILL NEED TO MEET THE INTERNATIONAL FIRE CODE REQUIREMENTS.

9. PRIVATE ROADS WILL BE OWNED AND MAINTAINED BY THE RIDGEVIEW TOWNHOMES HOMEOWNERS ASSOCIATION, INC..

10. There are conditions of approval attached to this subdivision which are indicated on this plat. These conditions have also been recorded with this subdivision. Potential buyers are requested to read these conditions carefully and obtain a copy of these conditions and restrictions prior to purchasing or contracting to purchase any lots within this subdivision. These conditions are binding and have been imposed by the legislative body of Highland City. A copy of these conditions may be obtained through the Utah County Recorder's office or the Highland City Recorder's office. In addition, Highland City has approved binding zoning laws through a legally binding Development Code. It is the responsibility of the buyer to do their due diligence in obtaining all accurate information and/or regulations that may directly or indirectly affect the use of property prior to purchasing or contracting to purchase any
property anywhere. Some of the Significant Ordinances and Conditions of Approval conveyed on this property by the legislative body of Highland City are as follows:

1. 70% of the front yard landscaping shall be installed by the homeowner within one year after receiving a certificate of occupancy.
2. Landscaping and construction materials of any type are not permitted upon or within the street, curb and gutter, or sidewalk (street right-of-way) with the exception of the park strip which requires 75% to be landscaped.
3. A fence that abuts open space or a trail has additional restrictions of size and opacity. Fences along open space or a trail must comply with Highland City Ordinances. All fences require a fence permit prior to installation. In addition, retaining walls are regulated by ordinance and require a retaining wall permit prior to construction.
4. Highland City Ordinances restrict height of foundation above curb. It is the responsibility of the buyer to contact the City prior to purchasing any lot. This restriction applies to all lots in this subdivision.

11. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS MUNICIPAL UTILITY EASEMENTS INFAVOR OF HIGHLAND CITY.

PREPARED BY
FOCUS ©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE, #200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

DAVID WEEKLEY HOMES
392 E 6400 S SUITE 200
MURRAY, UTAH 84107
(801)-865-1573
CONTACT: CAMERON SCOTT

SIDE YARD USE EASEMENT NOTE

SIDE YARD USE EASEMENTS AND MAINTENANCE EASEMENTS ARE HEREBY GRANTED AS DEPICTED HEREIN.
DEFINITIONS:
"SYUE" IS AN EASEMENT OF VARIABLE WIDTH OVER A BURDENED LOT LOCATED BETWEEN THE PROPERTY LINE SHARED WITH THE APPLICABLE BENEFITED LOT (THE "PROPERTY LINE") AND A LINE RUNNING APPROXIMATELY PARALLEL TO THE PROPERTY LINE THE FULL DEPTH OF THE BURDENED LOT, AND UPON WHICH THE NEAREST EXTERIOR WALL OF THE RESIDENCE SITUATED ON THE BURDENED LOT IS LOCATED ("USE EASEMENT AREA").

"MAINTENANCE EASEMENT" IS AN EASEMENT OF VARIABLE WIDTH SITUATED BETWEEN THE PROPERTY LINE AND A LINE RUNNING PARALLEL TO THE PROPERTY LINE THE FULL DEPTH OF THE BENEFITED LOT, AND UPON WHICH THE NEAREST EXTERIOR WALL OF THE RESIDENCE SITUATED ON THE BENEFITED LOT IS LOCATED

"BURDENED LOT" IS A LOT THAT IS BURDENED BY HAVING A SYUE THEREON.

"BENEFITED LOT" IS A LOT THAT IS BENEFITED BY THE SYUE LOCATED ON THE ADJACENT BURDENDED LOT.

"USE OWNER" IS THE OWNER OF A BENEFITED LOT.

"MAINTENANCE OWNER" IS THE OWNER OF A BURDENED LOT.

A NON-EXCLUSIVE SYUE IS GRANTED TO THE APPLICABLE USE OWNER FOR THE PURPOSE OF PROVIDING THE USE OWNER THE RIGHT AND OBLIGATION TO OCCUPY, MAINTAIN (I.E. MOW, TRIM, ETC.), USE, ENJOY, PLACE PERSONALLY UPON, AND CONSTRUCT AND MAINTAIN FENCES AND OTHER IMPROVEMENTS, PROVIDED, HOWEVER: (I) THE USE OWNER SHALL NOT ALTER THE DRAINAGE OR GRADE BETWEEN SUCH LOTS; (II) THE USE OWNER SHALL NOT INSTALL ANY IMPROVEMENTS WITHIN THE USE EASEMENT AREA. NO LANDSCAPING INSTALLED WITHIN THE USE EASEMENT AREA SHALL BE ALLOWED TO COME INTO CONTACT WITH ANY STRUCTURE LOCATED UPON THE BURDENED LOT. NO GARBAGE, REFUSE, RUBBISH OR CUTTINGS, TRASH AND REFUSE CONTAINERS SHALL BE DEPOSITED OR KEPT WITHIN THE USE EASEMENT AREA. NO TANKS OF ANY KIND, EITHER ELEVATED OR BURIED, SHALL BE ERECTED, PLACED OR PERMITTED UPON ANY USE EASEMENT AREA, INCLUDING BUT NOT LIMITED TO BARBECUE GRILL TANKS; (III) THE USE OWNER SHALL NOT ENTER, AND SHALL KEEP TRASH AND DEBRIS FROM ENTERING, ANY WINDOW WELLS; (IV) THE USE OWNER SHALL NOT INTERFERE WITH ANY AIR CONDITIONING UNIT, GAS METER, HOSE BIB OR OTHER SUCH ATTACHMENTS THAT MAY BE SITUATED ON THE BURDENED LOT; (V) THE USE OWNER SHALL NOT CONSTRUCT, INSTALL, ATTACH, OR AFFIX ANYTHING ON OR ABOUT THE EXTERIOR OF ANY RESIDENTIAL IMPROVEMENTS LOCATED UPON THE BURDENED LOT. THE USE OWNER SHALL NOT CONDUCT ANY ACTIVITIES THAT WILL OR COULD CAUSE ANY OBJECT TO IMPACT ON OR AGAINST THE EXTERIOR OF ANY RESIDENTIAL IMPROVEMENTS LOCATED UPON THE BURDENED LOT; (VI) THE USE OWNER SHALL NOT IN ANY WAY ADVERSELY IMPACT THE RESIDENCE LOCATED ON THE BURDENED LOT, OR THE STRUCTURAL INTEGRITY THEREOF; (VII) THE USE OWNER SHALL NOT MATERIALLY IMPEDE OR HINDER THE MAINTENANCE OWNER FROM REALIZING THE BENEFIT FOR WHICH THE MAINTENANCE EASEMENT HAS BEEN CREATED (I.E., TO MAINTAIN THE EXTERIOR OF ITS RESIDENTIAL STRUCTURE WHICH IS SITUATED ADJACENT TO THE SYUE); (VIII) THE USE OWNER SHALL KEEP THE USE EASEMENT AREA FREE OF NOXIOUS AND HAZARDOUS MATERIALS, INCLUDING FIRE-HAZARDOUS MATERIALS; (IX) THE USE OWNER, AT ITS SOLE COST AND EXPENSE, SHALL ENSURE THAT APPROPRIATE LANDSCAPING, IN ACCORDANCE WITH ALL COVENANTS, CONDITIONS AND RESTRICTIONS APPLICABLE TO THE LOTS, IS MAINTAINED IN THE USE EASEMENT AREA, AS ORIGINALLY INSTALLED (I.E. SOD, GRAVEL, ETC.) BY THE MAINTENANCE OWNER; (X) THE USE OWNER SHALL ENSURE THAT ANY LANDSCAPING, DRAINAGE, AND IRRIGATION SYSTEMS WITHIN THE USE EASEMENT AREA ARE INSTALLED AND MAINTAINED IN SUCH MANNER THAT THE SOIL SURROUNDING ANY IMPROVEMENTS CONSTRUCTED ON THE BURDENED LOT SHALL NOT BECOME SO IMPREGNATED WITH WATER THAT THEY CAUSE EXPANSION OR SHIFTING OF THE SOILS SUPPORTING SUCH IMPROVEMENTS OR OTHER DAMAGE TO SUCH IMPROVEMENTS AND FOUNDATION ON THE BURDENED LOT; (XI) THE USE OWNER SHALL NOT PLANT TREES, SHRUBBERY OR FOLIAGE OR STACK WOOD IN THE USE EASEMENT AREA; (XII) THE USE OWNER SHALL REMAIN RESPONSIBLE FOR MAINTAINING THE BENEFITED LOT; AND (XIII) ALL USES BY USE OWNER SHALL BE OTHERWISE IN ACCORDANCE WITH ALL APPLICABLE CODES AND REGULATIONS ALONG WITH ALL COVENANTS, CONDITIONS, EASEMENTS AND RESTRICTIONS, FOR THE COMMUNITY, AS SUPPLEMENTED AND AMENDED, THAT HAVE BEEN OR WILL BE RECORDED IN THE RECORDER'S OFFICE OF UTAH COUNTY, UTAH.

A NON-EXCLUSIVE MAINTENANCE EASEMENT IS ESTABLISHED IN ORDER TO ENSURE THE MAINTENANCE OWNER IS ABLE TO MAINTAIN AND REPAIR ITS RESIDENCE WHICH IT CANNOT PRACTICALLY OR ECONOMICALLY COMPLETE FROM OTHER PORTIONS OF THE BURDENED LOT. THE MAINTENANCE OWNER SHALL HAVE THE RIGHT, UPON NOTICE AND DURING REASONABLE HOURS (UNLESS AN EMERGENCY DICTATES OTHERWISE), TO ENTER UPON SO MUCH OF THE AREA COVERED BY THE MAINTENANCE EASEMENT AS IS REASONABLY NECESSARY TO MAINTAIN OR REPAIR ITS RESIDENCE OR TO INSTALL LANDSCAPING AND AN IRRIGATION SYSTEM. THE MAINTENANCE OWNER SHALL BE RESPONSIBLE FOR MAINTAINING MAINTENANCE OWNER'S SIDE OF ANY FENCE AND MAINTAINING THE GRADE OF THE LAND BURDENED BY THE SYUE.

TAXES: THE MAINTENANCE OWNER, AS THE RECORD OWNER OF THE USE EASEMENT AREA, SHALL BE OBLIGATED TO PAY ALL REAL ESTATE PROPERTY TAXES AND ASSESSMENTS RELATED TO THE BURDENED LOT, INCLUDING THE USE EASEMENT AREA.

INDEMNITIES: (I)THE USE OWNER, ON BEHALF OF ITSELF AND ITS TENANTS, SUBTENANTS, OCCUPANTS, INVITEES AND GUESTS ("PERMITTEES") (BUT NOT ON BEHALF OF OTHER THIRD PARTIES), SHALL SAVE, DEFEND, INDEMNIFY, HOLD HARMLESS, AND WAIVE AND RELEASE ANY AND ALL CLAIMS, RIGHTS AND CAUSES OF ACTION AGAINST THE MAINTENANCE OWNER, AND ITS SUCCESSORS AND ASSIGNS, FOR LOSS OF LIFE, PERSONAL INJURY, PROPERTY DAMAGE OR OTHERWISE WHICH ARISES OR MAY ARISE IN CONNECTION WITH THE USE OF THE USE EASEMENT AREA BY THE USE OWNER OR ITS PERMITTEES AND FROM AND AGAINST ANY AND ALL DAMAGES OR DESTRUCTION CAUSED TO THE SURFACE AREA OF THE USE EASEMENT AREA OR TO ANY IMPROVEMENT LOCATED ON THE BURDENED LOT, IN THE EXERCISE OF SUCH USE OWNER'S OR PERMITTEE'S RIGHTS WITH RESPECT TO THE USE EASEMENT AREA. THE USE OWNER, ON BEHALF OF ITSELF AND ITS PERMITTEES, HEREBY KNOWINGLY ASSUME ANY RISK OF LOSS RELATED TO OR ASSOCIATED WITH ITS USE OF THE USE EASEMENT AREA. (II) THE MAINTENANCE OWNER, ON BEHALF OF ITSELF AND ITS PERMITTEES (BUT NOT ON BEHALF OF OTHER THIRD PARTIES), SHALL SAVE, DEFEND, INDEMNIFY, HOLD HARMLESS, AND WAIVE AND RELEASE ANY AND ALL CLAIMS, RIGHTS AND CAUSES OF ACTION AGAINST THE USE OWNER, AND ITS SUCCESSORS AND ASSIGNS, FOR LOSS OF LIFE, PERSONAL INJURY, PROPERTY DAMAGE OR OTHERWISE WHICH ARISES OR MAY ARISE IN CONNECTION WITH THE USE OF THE MAINTENANCE EASEMENT BY THE MAINTENANCE OWNER OR ITS PERMITTEES AND FROM AND AGAINST ANY AND ALL DAMAGES OR DESTRUCTION CAUSED TO THE SURFACE AREA OF THE MAINTENANCE EASEMENT OR TO ANY IMPROVEMENT LOCATED ON THE BENEFITED LOT, IN THE EXERCISE OF SUCH MAINTENANCE OWNER'S OR PERMITTEE'S RIGHTS WITH RESPECT TO THE MAINTENANCE EASEMENT. THE MAINTENANCE OWNER, ON BEHALF OF ITSELF AND ITS PERMITTEES, HEREBY KNOWINGLY ASSUME ANY RISK OF LOSS RELATED TO OR ASSOCIATED WITH ITS USE OF THE MAINTENANCE EASEMENT.

RIDGEVIEW PLAT G

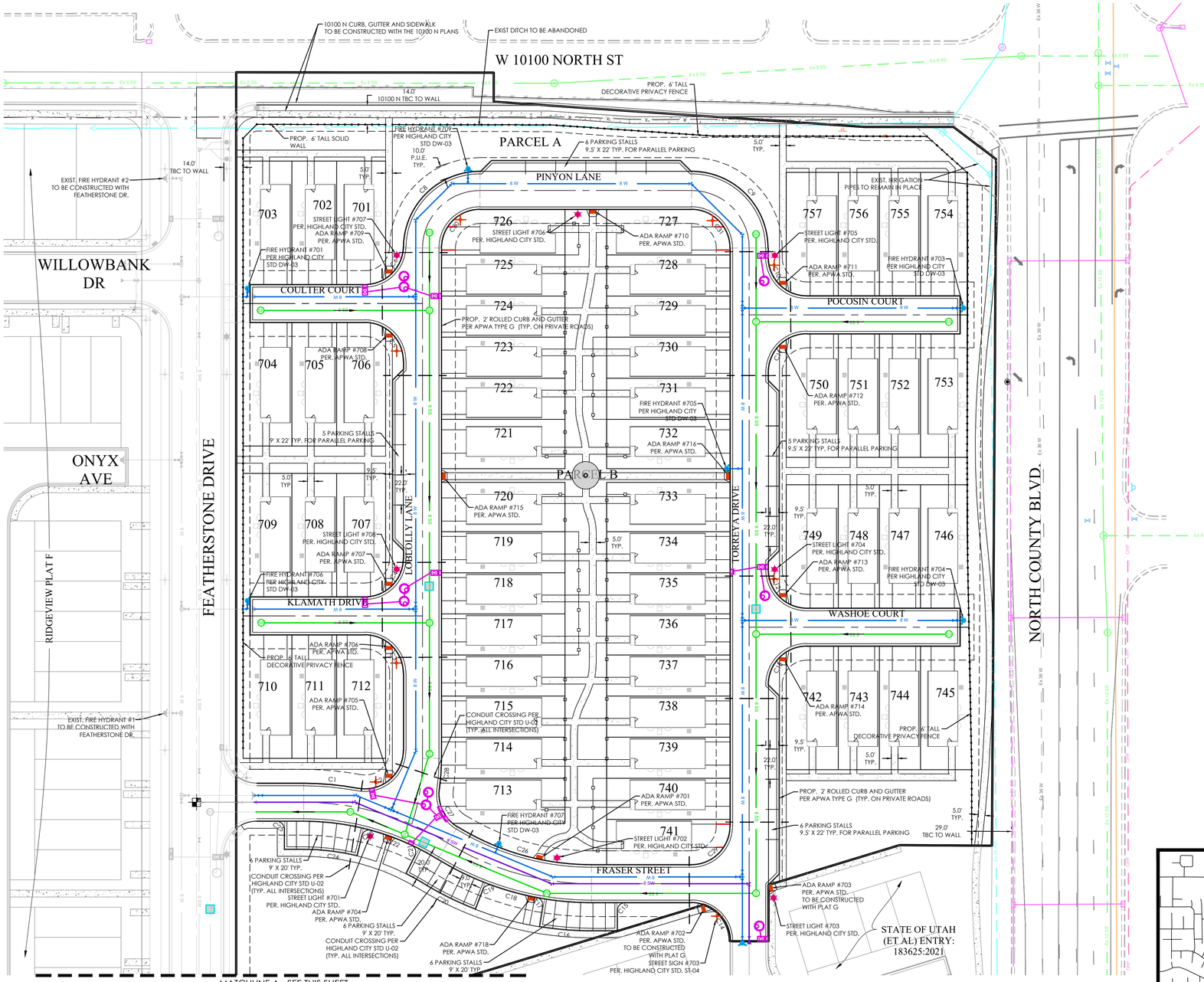
PLANNED UNIT DEVELOPMENT

LOCATED IN THE SE1/4 AND NE1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	HIGHLAND CITY ENGINEER SEAL	HIGHLAND CITY RECORDER SEAL	UTAH COUNTY RECORDER STAMP
PROFESSIONAL LAND SURVEYOR 06109122 No. 183395 EVAN J. WOOD STATE OF UTAH				

2:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheets\C21 - Final Plat.dwg

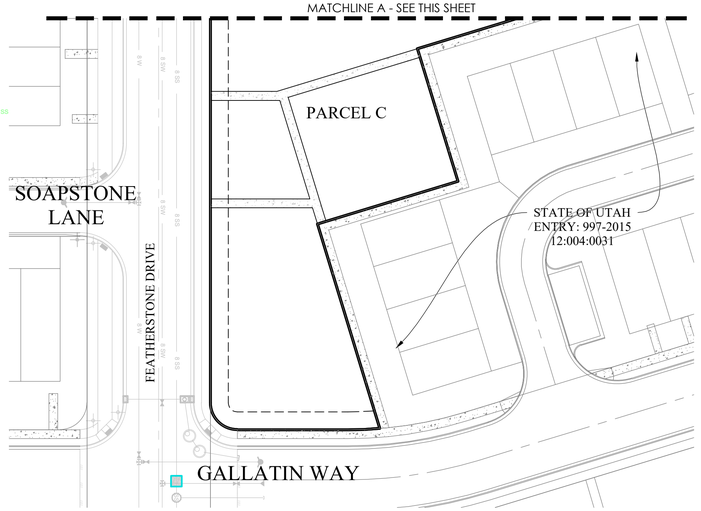
ATTACHMENT #3:

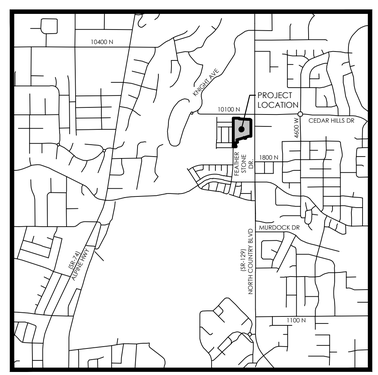


Curve Table						
CURVE	LENGTH	RADIUS	DELTA	TANGENT	CHORD DIRECTION	CHORD LENGTH
C1	39.70'	214.00'	10°37'40"	19.90'	N84°41'10"W	39.64'
C2	49.18'	28.00'	100°37'40"	33.74'	S50°18'50"W	43.10'
C3	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'
C4	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"W	39.60'
C5	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'
C6	43.49'	28.00'	89°00'10"	27.52'	S45°29'55"W	39.25'
C8	86.99'	56.00'	89°00'10"	55.03'	S45°29'55"W	78.50'
C9	87.96'	56.00'	90°00'00"	56.00'	N45°00'00"W	79.20'
C10	43.14'	28.00'	88°16'21"	27.17'	N45°51'49"W	39.00'
C11	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"E	39.60'
C12	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"W	39.60'
C13	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"E	39.60'
C14	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'
C15	7.85'	5.00'	90°00'00"	5.00'	N45°00'00"E	7.07'
C16	38.18'	234.50'	9°19'47"	19.13'	S85°20'07"E	38.14'
C17	7.74'	5.00'	88°41'30"	4.89'	S35°00'59"E	6.99'
C18	34.32'	214.00'	9°11'24"	17.20'	S74°46'02"E	34.29'
C19	7.74'	5.00'	88°41'30"	4.89'	N65°28'55"E	6.99'
C20	43.00'	234.50'	10°30'20"	21.56'	S63°36'40"E	42.94'
C21	7.99'	5.00'	91°34'59"	5.14'	S19°06'12"E	7.17'
C22	32.09'	185.60'	9°54'19"	16.08'	S69°50'13"E	32.05'
C23	7.99'	5.00'	91°34'59"	5.14'	N59°25'46"E	7.17'
C24	39.39'	165.50'	13°38'17"	19.79'	S83°10'51"E	39.30'
C25	7.85'	5.00'	90°00'00"	5.00'	S45°00'00"E	7.07'
C26	102.72'	186.00'	31°38'30"	52.71'	N74°10'45"W	101.42'
C27	32.41'	28.00'	66°18'44"	18.29'	N25°23'47"W	30.63'
C28	22.21'	164.00'	7°45'36"	11.12'	N03°52'48"E	22.19'
C29	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"W	39.60'
C30	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"E	39.60'
C31	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'

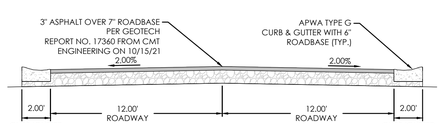
LEGEND

- BOUNDARY
- ROW
- CENTERLINE
- LOT LINE
- EASEMENT
- 15 SD — 15" STORM DRAIN
- 8 SS — 8" SANITARY SEWER
- 8 W — 8" CULINARY WATER
- 8 SW — 8" SECONDARY WATER
- XXXX — CONTOUR MAJOR
- XXXX — CONTOUR MINOR
- Ex SD — EXIST. STORM DRAIN
- Ex SS — EXIST. SANITARY SEWER
- Ex W — EXIST. CULINARY WATER
- EXIST. FENCE
- (XXXX) — EXIST. CONTOUR MAJOR
- (XXXX) — EXIST. CONTOUR MINOR
- SIGN
- STREET LIGHT
- SD MH, INLET, AND COMBO
- SEWER MANHOLE
- VALVE, TEE & BEND
- WATER BLOW-OFF
- FIRE HYDRANT
- PI METER, CULINARY METER
- STREET MONUMENT (TO BE SET)
- EXIST. STREET MONUMENT
- EXIST. SD INLET & MH
- EXIST. SEWER MH
- EXIST. VALVE, TEE, & BEND
- EXIST. FIRE HYDRANT
- XXXX.XX — SPOT ELEVATION
- HIGHLAND CITY CONDUIT





VICINITY MAP
N.T.S



28' PRIVATE DRIVE

NOTES

1. FOR BUILDING PERMITS TO BE ISSUED, THE FOLLOWING MUST BE MET FOR PLAT G:
   - 1.a. 12" DRINKING WATER LINE CONSTRUCTED FROM EXISTING 12" TO FEATHERSTONE DRIVE
   - 1.b. ALL OF FEATHERSTONE DRIVE WITH COMPLETED UTILITIES
   - 1.c. ALL INTERNAL DRINKING WATER
   - 1.d. ALL INTERNAL DRINKING WATER LINES ARE REQUIRED TO MEET 3500 GPM FIRE FLOW. HYDRANT FLOW TEST RESULTS MUST BE PROVIDED TO CITY PRIOR TO APPROVAL.
2. SEE STORM DRAIN REPORT FOR DRAINAGE CALCULATIONS.

GRAPHIC SCALE

40 0 20 40 80 160

(IN FEET)
1 inch = 40 ft.

Know what's below. Call 811 before you dig.

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

SITE PLAN

REVISION BLOCK

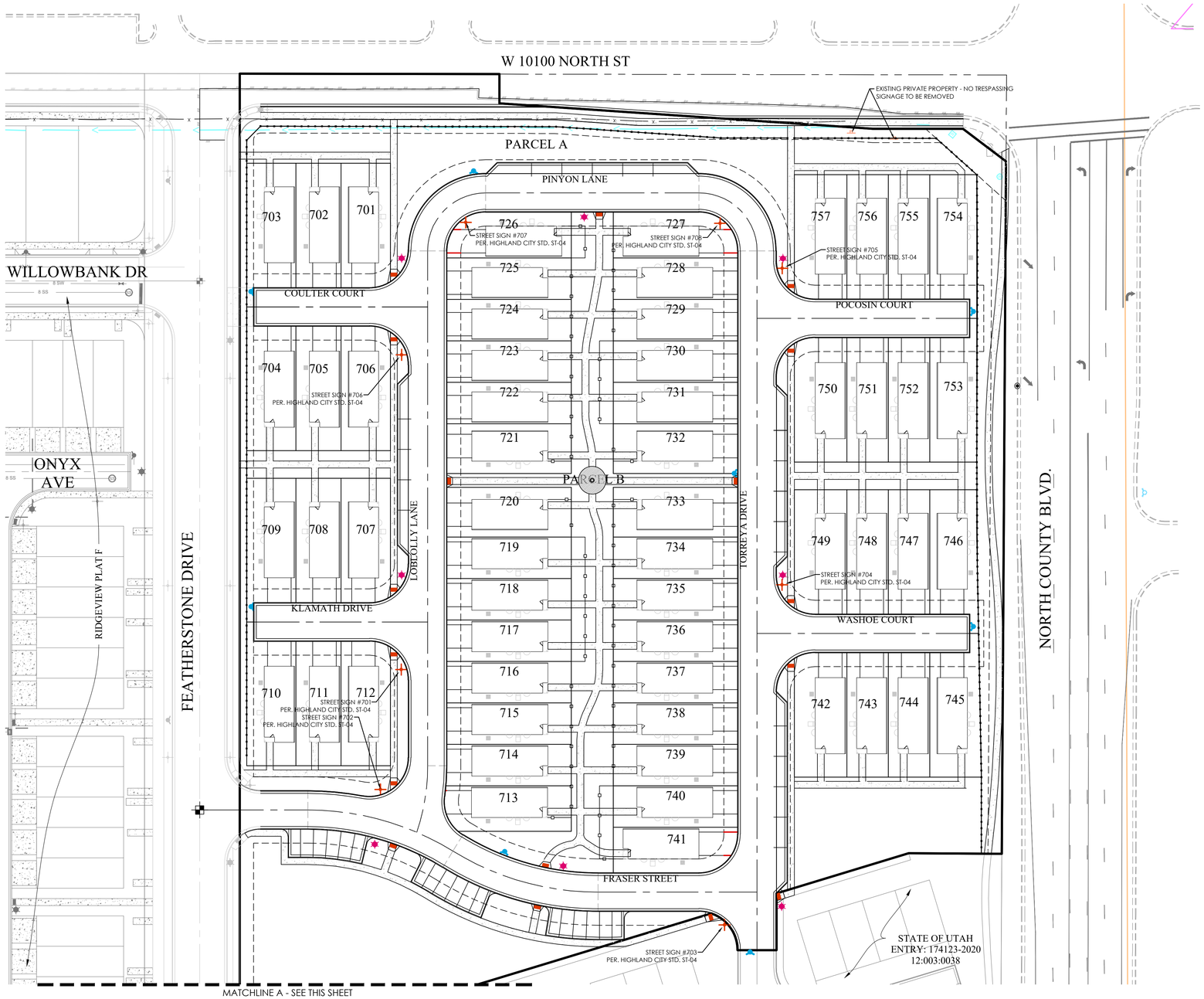
#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

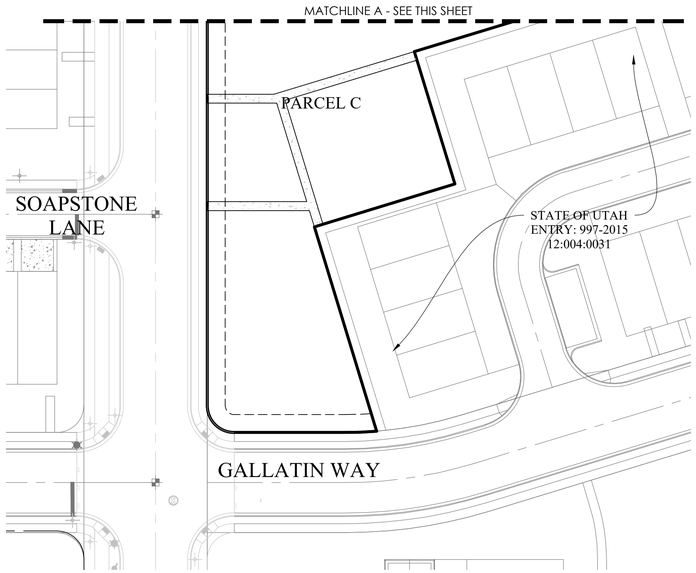
SITE PLAN

Scale:	1"=40'	Drawn:	TBM
Date:	06/09/22	Job #:	21-0569
Sheet:	C3		

Z:_2021\21-0569 Ridgeview Plat G\design\21-0569-dwg\sheet\C3 - Site Plan.dwg

ATTACHMENT #4:





LEGEND

- BOUNDARY
- ROW
- CENTERLINE
- LOT LINE
- EASEMENT
- 15 SD — 15" STORM DRAIN
- 8 SS — 8" SANITARY SEWER
- 8 W — 8" CULINARY WATER
- 8 SW — 8" SECONDARY WATER
- XXXX — CONTOUR MAJOR
- XXXX — CONTOUR MINOR
- Ex SD — EXIST. STORM DRAIN
- Ex SS — EXIST. SANITARY SEWER
- Ex W — EXIST. CULINARY WATER
- EXIST. FENCE
- (XXXX) — EXIST. CONTOUR MAJOR
- (XXXX) — EXIST. CONTOUR MINOR
- SIGN
- STREET LIGHT
- SD MH, INLET, AND COMBO
- SEWER MANHOLE
- VALVE, TEE & BEND
- WATER BLOW-OFF
- FIRE HYDRANT
- PI METER, CULINARY METER
- STREET MONUMENT (TO BE SET)
- EXIST. STREET MONUMENT
- EXIST. SD INLET & MH
- EXIST. SEWER MH
- EXIST. VALVE, TEE, & BEND
- EXIST. FIRE HYDRANT
- XXXX.XX — SPOT ELEVATION
- HIGHLAND CITY CONDUIT

N

S

GRAPHIC SCALE

40 0 20 40 80 160

(IN FEET)
1 inch = 40 ft.

Know what's **below.** **Call 811** before you dig.

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

SIGNING AND STRIPING PLAN

REVISION BLOCK

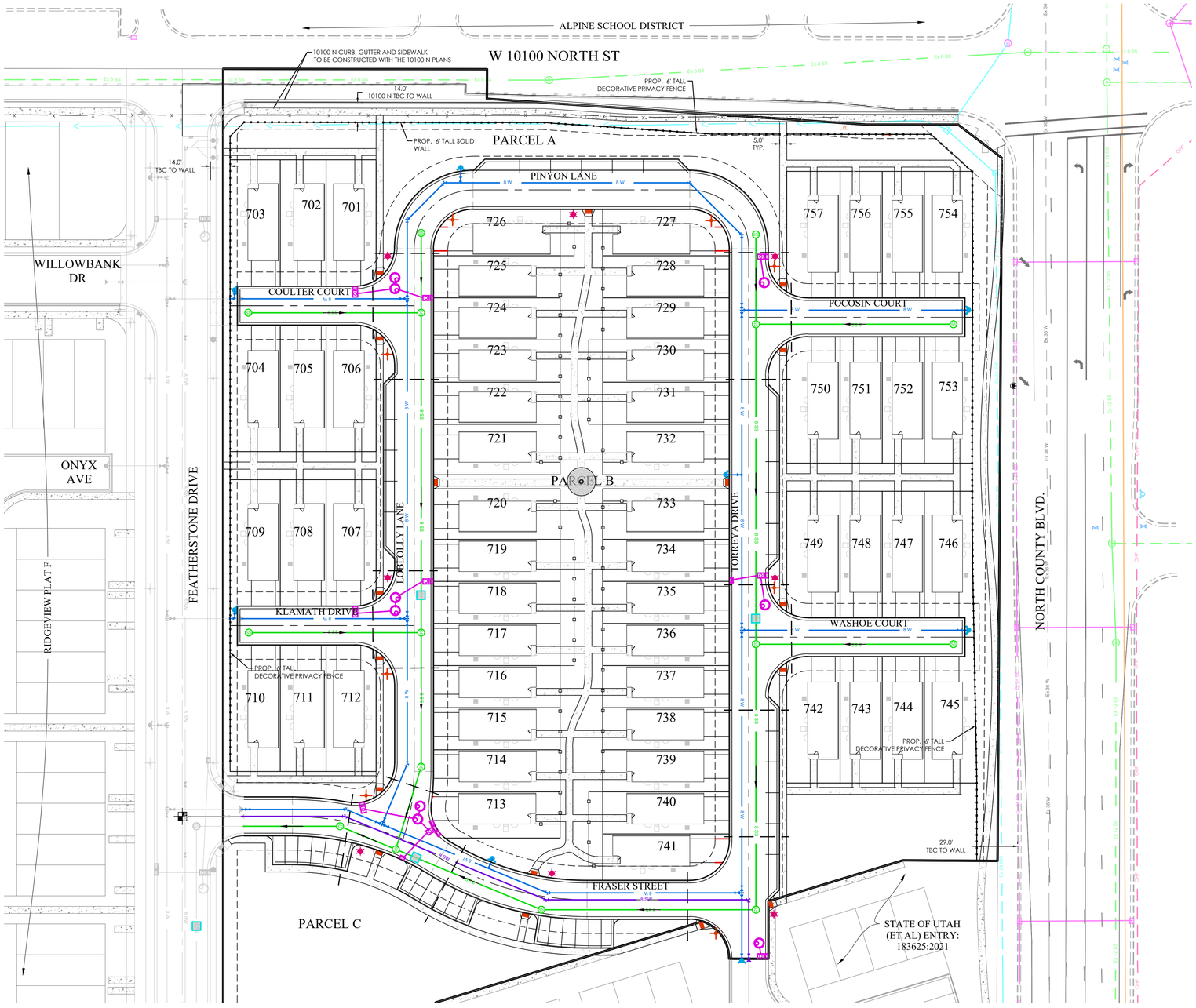
#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

SIGNING AND STRIPING PLAN

Scale:	1"=40'	Drawn:	TBM
Date:	06/09/22	Job #:	21-0569
Sheet:	C3.1		

Z:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheet\C3.1 - SIGNING AND STRIPING PLAN.dwg

ATTACHMENT #5:



LEGEND

- BOUNDARY
- ROW
- CENTERLINE
- LOT LINE
- EASEMENT
- 15 SD — 15" STORM DRAIN
- 8 SS — 8" SANITARY SEWER
- 8 W — 8" CULINARY WATER
- 8 SW — 8" SECONDARY WATER
- XXXX — CONTOUR MAJOR
- XXXX — CONTOUR MINOR
- Ex SD — EXIST. STORM DRAIN
- Ex SS — EXIST. SANITARY SEWER
- Ex W — EXIST. CULINARY WATER
- EXIST. FENCE
- (XXXX) — EXIST. CONTOUR MAJOR
- (XXXX) — EXIST. CONTOUR MINOR
- SIGN
- STREET LIGHT
- SD MH, INLET, AND COMBO
- SEWER MANHOLE
- VALVE, TEE & BEND
- WATER BLOW-OFF
- FIRE HYDRANT
- PI METER, CULINARY METER
- STREET MONUMENT (TO BE SET)
- EXIST. STREET MONUMENT
- EXIST. SD INLET & MH
- EXIST. SEWER MH
- EXIST. VALVE, TEE, & BEND
- EXIST. FIRE HYDRANT
- ○ XXXX.XX — SPOT ELEVATION
- HIGHLAND CITY CONDUIT

N

S

GRAPHIC SCALE

40 0 20 40 80 160

(IN FEET)
1 inch = 40 ft.

Know what's below. Call 811 before you dig.

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

FENCING AND WALL PLAN

REVISION BLOCK

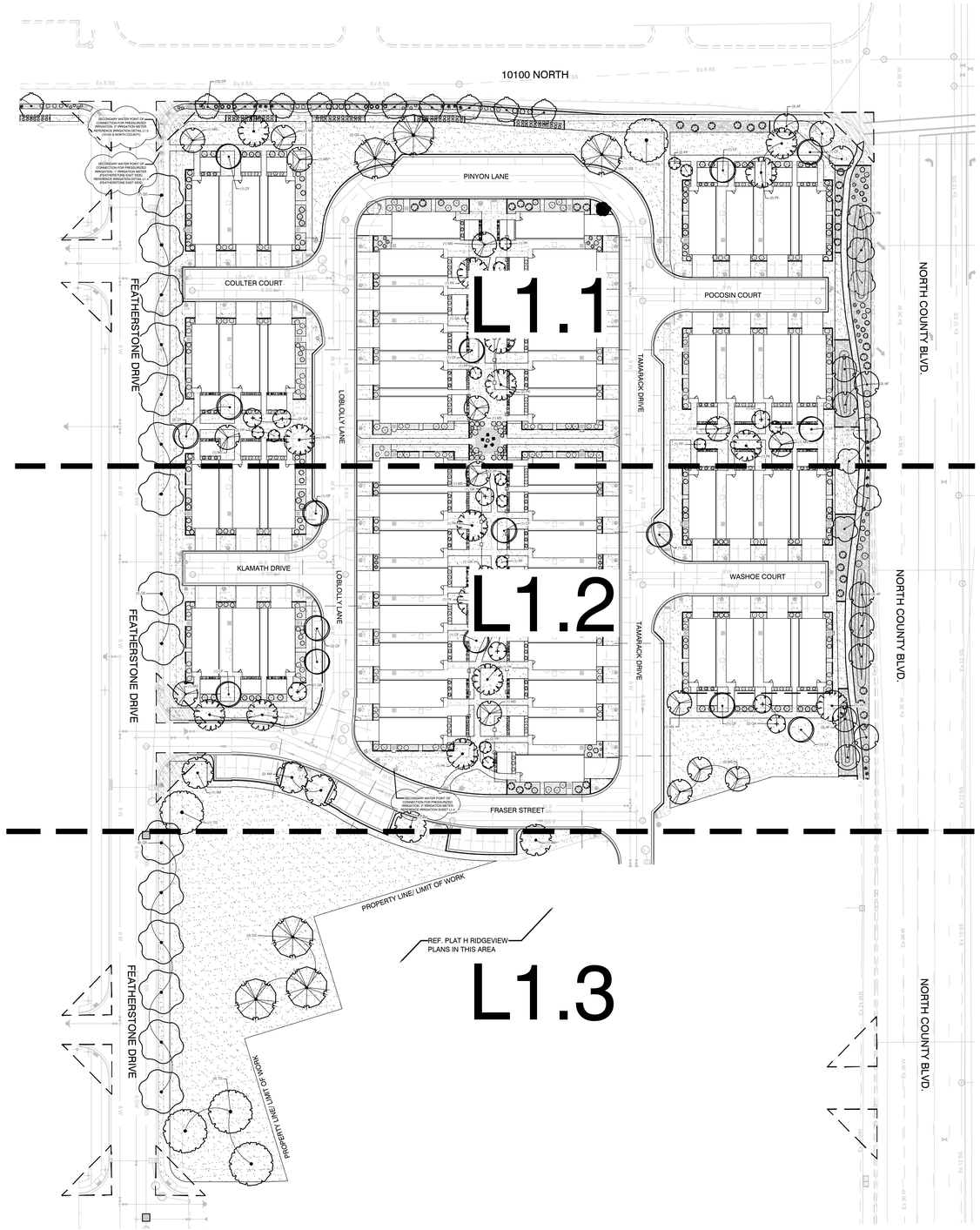
#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

FENCING AND WALL PLAN

Scale: 1"=40'	Drawn: TBM
Date: 06/09/22	Job #: 21-0569
Sheet: C3.2	

Z:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheets\C3.2 - FENCING AND WALL PLAN.dwg

ATTACHMENT #6:



PLANT SCHEDULE

TREES	BOTANICAL NAME	COMMON NAME	SIZE	QTY
AM	Acer x `Pacific Sunset`	Pacific Sunset Maple	2" Cal.	5
CF	Cercis canadensis 'Forest Pansy'	Eastern Redbud	2" Cal.	17
GS	Gleditsia triacanthos inermis `Skycole`	Skyline Honey Locust	2" Cal.	6
MS	Malus x 'Spring Snow'	Spring Snow Crabapple	2" Cal.	16
PK	Prunus serrulata 'Kwanzan'	Kwanzan Japanese Flowering Cherry	2" Cal.	15
PP	Pyrus calleryana `Capital`	Capital Flowering Pear	2" Cal.	15
QA	Quercus x `Adeline` Castle Green	Adeline Columnar Oak	2" Cal.	10
TG	Tilia cordata `Greenspire`	Greenspire Littleleaf Linden	2" Cal.	5

SHRUBS	BOTANICAL NAME	COMMON NAME	SIZE	QTY
BTC	Berberis thunbergii `Concorde`	Concorde Japanese Barberry	5 gal.	42
BDH	Buddleja davidii `Buzz Hot Raspberry`	Hot Raspberry Butterfly Bush	5 gal.	16
CCF	Caryopteris x clandonensis `First Choice`	First Choice Bluebeard	5 gal.	4
CAB	Cornus alba `Bailhalo` TM	Ivory Halo Dogwood	5 gal.	12
MAC	Mahonia aquifolium `Compacta`	Compact Oregon Grape	5 gal.	46
POL	Physocarpus opulifolius `Donna May` TM	Little Devil Ninebark	5 gal.	61
PON	Physocarpus opulifolius `Nugget`	Nugget Ninebark	5 gal.	12
PFD	Potentilla fruticosa `Dakota Sunspot`	Dakota Sunspot Bush Cinquefoil	5 gal.	28
PLC	Prunus laurocerasus `Chestnut Hill`	Chestnut Hill English Laurel	5 gal.	64
RRK	Rosa x `Red Knock Out`	Red Knock Out Rose	5 gal.	25
SSS	Sorbaria sorbifolia `Sem`	Sem Ash Leaf Spirea	5 gal.	18
SJD	Spiraea japonica `Double Play Doozie`	Doozie Spirea	5 gal.	45
SPT	Syringa x 'Penda' TM	Bloomerang Purple Lilac	5 gal.	30
TME	Taxus x media `Everlow`	Everlow Yew	5 gal.	21
WFM	Weigela florida `Minuet`	Minuet Weigela	5 gal.	20

ORNAMENTAL GRASSES	BOTANICAL NAME	COMMON NAME	SIZE	QTY
CAK	Calamagrostis x acutiflora `Karl Foerster`	Karl Foerster Feather Reed Grass	1 gal.	66
HSS	Helictotrichon sempervirens `Sapphire`	Sapphire Blue Oat Grass	1 gal.	60
PAH	Pennisetum alopecuroides `Hameln`	Hameln Fountain Grass	1 gal.	63
POK	Pennisetum alopecuroides `Karley Rose`	Karley Rose Fountain Grass	1 gal.	30

PERENNIALS	BOTANICAL NAME	COMMON NAME	SIZE	QTY
HSO	Hemerocallis x `Stella de Oro`	Stella de Oro Daylily	1 gal.	32
PAL	Perovskia atriplicifolia `Little Spire`	Little Spire Russian Sage	1 gal.	124

GROUND COVERS	BOTANICAL NAME	COMMON NAME	SIZE	QTY
PP2	Poa pratensis	Kentucky Bluegrass	sod	118,192 sf

LEGEND

SHRUB BED W/ BARK MULCH

TURF SOD

LANDSCAPE NOTES

1. NEW LAWN AREAS TO BE SODDED WITH 100% KENTUCKY BLUEGRASS (MINIMUM OF 3 DIFFERENT VARIETIES). FINE LEVEL ALL AREAS PRIOR TO LAYING SOD.
2. ALL PLANTING BEDS WILL HAVE ROCK MULCH 3" DEPTH OF 2" -3" SIZE OF WASHED SOUTH TOWN COBBLE ROCK FROM NEPHI, UTAH OVER DEWITT PRO-5 WEED BARRIER FABRIC. APPLY PRE-EMERGENT TO SOIL BEFORE INSTALLING FILTER FABRIC AND ROCK MULCH.
3. SANDY LOAM TOPSOIL TO BE INSTALLED AT 4" DEPTH.
4. TREES LOCATED IN LAWN AREAS SHALL HAVE A 6 FOOT DIAMETER GRASS FREE TREE RING AROUND BASE OF TREE WITH 3" DEPTH OF WOOD MULCH.
5. INSTALL STEEL EDGING FOR MOW STRIPS BETWEEN LAWN AREAS AND PLANTING BEDS.

N

S

GRAPHIC SCALE

50 0 25 50 100 200

(IN FEET)
1 inch = 50 ft.

Know what's below. Call 811 before you dig.

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

OVERALL LANDSCAPE PLAN

REVISION BLOCK

#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

OVERALL LANDSCAPE PLAN

Scale:	1"=50'	Drawn:	BW
Date:	06/09/2022	Job #:	21-0569
Sheet:	L1.0		

Z:_2021\21-0569 Ridgeview Plat G\design\21-0569-dwg\sheet\L1.0 L1.XX LANDSCAPE PLAN.dwg

AGENDA

NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #3c

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Kellie Smith
Planner & GIS Analyst

SUBJECT: **FINAL PLAT:** Ridgeview Plat G

TYPE: **ADMINISTRATIVE:** The City Council is the Land Use Authority for Final Plats and is subject to Section 5-4-315 of the Highland City Development Code. Final plat amendments are an administrative process. Review is limited to compliance to the Development Code and the Ridgeview PD Zoning District.

PURPOSE:

The City Council will consider a request by CND – Ridgeview North LLC for final plat approval for 8.15 acres for a 57-lot subdivision of carriage lots located at approximately 10100 N and North County Blvd. The Council will take appropriate action.

BACKGROUND:

The property is approximately 8.15 acres and located south of 10100 N (Cedar Hills Dr) and west of North County Blvd.

The property was rezoned as a Planned Development (PD) district on May 21, 2019. In the PD Narrative, this property was designated as carriage lots with a maximum of 145 lots. The proposed final plat shows 57 lots.

On November 9th, 2021, the City Council approved the preliminary plat for Pod B subject to nine stipulations. The preliminary plat included a total of 424 residential units, two roads (Featherstone Drive and Dorado Way), and the park.

SUMMARY OF THE REQUEST:

1. The applicant is requesting approval of a final plat with 57 carriage lots.

2. All of the roads within the subdivision will be private. The private roads provide 28' of right of way.

3. The internal landscaping is HOA owned and maintained. The landscaping along 10100 N and North County Blvd will be owned and maintained by the City.

4. A 6' theme wall separates the carriage lots from North County Blvd as well as 10100 N. A 6' decorative privacy fence will run along Featherstone Drive, along the side property lines of the carriage lots.

5. The site provides a total of 40 visitor's parking spaces. The carriages are rear loaded, meaning the front doors of the homes will face the open space rather than the street. Sidewalks run across the front of the properties with walkways to each front door.

ANALYSIS:

- A master landscape plan includes the landscaping for North County Blvd, Featherstone Dr, and 10100 N. A stipulation has been added to ensure that the landscaping along 10100 N and North County Blvd be consistent with that master landscape plan.

FINDINGS:

With the proposed stipulations, the proposed Final Plat meets the following findings:

- It is consistent with the Ridgeview PD Zoning District
- It conforms to the Development Code as applicable.
- It conforms to the Highland City Engineering Design Standards.
- The plat is consistent with the approved Preliminary Plat.

RECOMMENDATION AND PROPOSED MOTION:

The City Council should accept the findings and **APPROVE** the final plat subject to the following stipulations:

1) The recorded plat shall be in substantial conformance with the final plat dated June 9, 2022, except as modified by these stipulations.
2) The final plat and final civil engineering plans shall be reviewed and approved by the City Engineer prior to recordation.
3) The final plat and construction plans shall meet all requirements of the City Engineer.
4) All required public improvements shall be installed as required by the City Engineer and shown on the approved construction plans.
5) Construction shall not commence until the 10100 N civil plans and master landscape plan are approved; however, the City Engineer may authorize specific improvements as agreed upon with a construction coordination meeting.
6) The installation and acceptance of the landscaping shall be completed by May 1, 2024.
7) The dedication and utility easements on the plat shall be revised as required by the City Engineer.
8) The bottom of the 6-foot theme wall or fence along North County Boulevard be the same elevation as the sidewalk.
9) Project drainage shall meet the requirements of the City Engineer and drainage report.

I move that the City Council **APPROVE** the final plat for Ridgeview Plat G subject to the

nine (9) stipulations recommended by staff.

ALTERNATIVE MOTION:

I move that the City Council **DENY** the final plat for Ridgeview Plat G based on the following findings: (the City Council will need to draft appropriate findings).

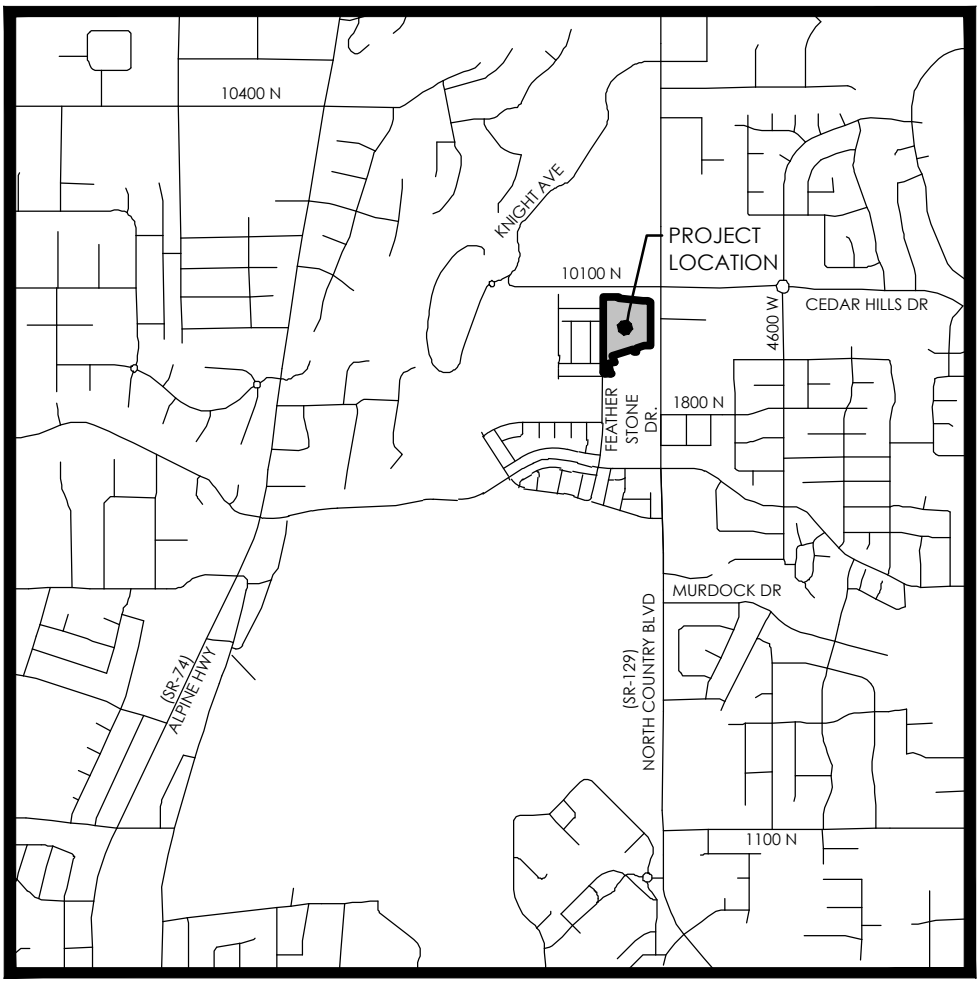
FISCAL IMPACT:

This action will not have a financial impact on this fiscal year's budget expenditure.

ATTACHMENTS:

1. Vicinity Map
2. Final Plat
3. Site Plan
4. Signage and Striping Plan
5. Fence and Wall Plan
6. Landscape Plan

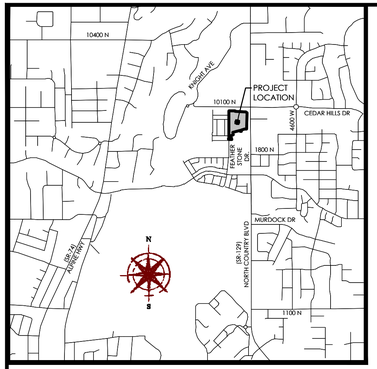
ATTACHMENT #1:



VICINITY MAP

N.T.S

ATTACHMENT #2:



VICINITY MAP

N.T.S

LEGEND

- BOUNDARY
- SECTION LINE
- EASEMENT
- RIGHT-OF-WAY LINE
- BUILDING SETBACK
- EXISTING PROPERTY LINE
- SECTION MONUMENT (FOUND)
- BOUNDARY MARKERS
- STREET MONUMENT
- MONUMENT POINT (XX)
- COMMON AREA/OPEN SPACE
- PRIVATE OWNERSHIP

NOTES

1. ALL PUBLIC UTILITY EASEMENTS PLATTED HEREON ARE IN PERPETUITY FOR INSTALLATION, MAINTENANCE, REPAIR AND REPLACEMENT OF PUBLIC UTILITIES, SIDEWALKS AND APPURTENANT PARTS THEREOF AND THE RIGHT TO REASONABLE ACCESS TO GRANTOR'S PROPERTY FOR THE ABOVE DESCRIBED PURPOSES. THE EASEMENTS SHALL RUN WITH THE REAL PROPERTY AND SHALL BE BINDING UPON THE GRANTOR AND THE GRANTOR'S SUCCESSORS, HEIRS, AND ASSIGNS.

2. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS PUBLIC UTILITY EASEMENTS

3. ALL AREAS ARE COMMON AREAS AND FACILITIES EXCEPT AS OTHERWISE SPECIFICALLY DESIGNATED.

4. THE INSTALLATION OF IMPROVEMENTS SHALL CONFORM TO ALL CITY STANDARDS, RESOLUTIONS AND ORDINANCES.

5. THIS AREA IS SUBJECT TO THE NORMAL, EVERYDAY SOUNDS, ODORS, SIGHTS, EQUIPMENT, FACILITIES, AND ANY OTHER ASPECTS ASSOCIATED WITH AGRICULTURAL LIFESTYLES. FUTURE RESIDENTS SHOULD ALSO RECOGNIZE THE RISK INHERENT WITH LIVESTOCK.

6. PARCELS A, B, AND C ARE HEREBY DEDICATED TO AND MAINTAINED BY THE RIDGEVIEW MASTER HOMEOWNERS ASSOCIATION, INC..

7. #5 REBAR & CAP (FOCUS ENG) TO BE SET AT ALL REAR LOT CORNERS. NAILS OR PLUGS TO BE SET IN TOP BACK OF CURB AT EXTENSION OF SIDE LOT LINES, IN LIEU OF REBAR AND CAPS AT FRONT LOT CORNERS.

8. ALL RESIDENTIAL CONSTRUCTION WILL NEED TO MEET THE INTERNATIONAL FIRE CODE REQUIREMENTS AS ADOPTED BY HIGLAND CITY.

9. PRIVATE ROADS WILL BE OWNED AND MAINTAINED BY THE RIDGEVIEW MASTER HOMEOWNERS ASSOCIATION, INC..

10. SEE SHEET 2 FOR SIDE YARD EASEMENT NOTE, AND CONDITIONS OF APPROVAL NOTE.

11. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS MUNICIPAL UTILITY EASEMENTS INFAVOR OF HIGHLAND CITY.

DOMINION ENERGY UTAH

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH, HEREBY APPROVES THIS PLAT SOLELY FOR THE PURPOSE OF CONFIRMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENTS. DOMINION ENERGY UTAH MAY REQUIRE ADDITIONAL EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT CONSTITUTE ABROGATION OR WAIVER OF ANY OTHER EXISTING RIGHTS, OBLIGATIONS OR LIABILITIES INCLUDING PRESCRIPTIVE RIGHTS AND OTHER RIGHTS, OBLIGATIONS OR LIABILITIES PROVIDED BY LAW OR EQUITY. THIS APPROVAL DOES NOT CONSTITUTE ACCEPTANCE, APPROVAL OR ACKNOWLEDGEMENT OF ANY TERMS CONTAINED IN THE PLAT, INCLUDING THOSE SET FORTH IN THE OWNERS DEDICATION OR THE NOTES, AND DOES NOT CONSTITUTE A GUARANTEE OF PARTICULAR TERMS OR CONDITIONS OF NATURAL GAS SERVICE. FOR FURTHER INFORMATION PLEASE CONTACT DOMINION ENERGY UTAH'S RIGHT-OF-WAY DEPARTMENT AT 800-366-8532.

QUESTAR GAS COMPANY
dba DOMINION ENERGY UTAH

APPROVED THIS ____ DAY OF _____ A.D. 20__

BY _____

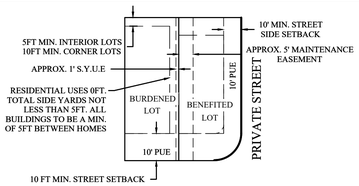
TITLE _____

PAGE: 1 OF 2

PREPARED BY

FOCUS ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE, #200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

DAVID WEEKLEY HOMES
392 E 6400 S SUITE 200
MURRAY, UTAH 84107
(801)-865-1573
CONTACT: CAMERON SCOTT



PRIVATE STREET

REAR LOAD BUILDING SETBACKS (CARRIAGE LOTS)

N.T.S.

Curve Table

CURVE	RADIUS	DELTA	LENGTH	CHORD DIRECTION	CHORD LENGTH
C1	28.00	32°22'41"	15.82	S73°53'21"W	15.61
C2	28.00	32°23'33"	15.83	S73°48'14"W	15.62
C3	28.00	32°23'33"	15.83	S73°48'14"W	15.62
C4	28.00	32°23'33"	15.83	S73°48'14"E	15.62
C5	28.00	58°02'31"	28.36	N21°15'39"W	27.17
C6	164.00	2°42'03"	7.73	N06°24'34"E	7.73
C7	164.00	5°03'33"	14.48	N02°31'46"E	14.48
C8	28.00	90°00'00"	43.98	N45°00'00"E	39.60
C9	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C10	28.00	90°00'00"	43.98	S45°00'00"W	39.60
C11	28.00	32°23'33"	15.83	N73°48'14"E	15.62
C12	28.00	32°23'33"	15.83	N73°48'14"W	15.62
C13	28.00	32°23'33"	15.83	N73°48'14"E	15.62
C14	28.00	32°23'33"	15.83	N73°48'14"W	15.62
C15	28.00	57°36'27"	28.15	N28°48'14"E	26.98
C16	15.00	90°05'34"	23.59	N45°02'48"E	21.23
C17	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C18	214.00	10°37'40"	39.70	N84°41'10"W	39.64
C19	28.00	57°36'27"	28.15	S28°48'14"E	26.98
C20	28.00	57°36'27"	28.15	S28°48'14"W	26.98
C21	28.00	57°36'27"	28.15	S28°48'14"E	26.98
C22	24.00	38°40'56"	16.20	S70°39'32"E	15.90
C23	28.00	54°42'25"	26.73	S30°20'48"W	25.73
C24	56.00	90°00'00"	87.96	N45°00'00"W	79.20
C25	28.00	57°36'27"	28.15	N28°48'14"W	26.98
C26	28.00	57°36'27"	28.15	N28°48'14"E	26.98
C27	28.00	57°36'27"	28.15	N28°48'14"W	26.98
C28	28.00	7°55'38"	3.87	N54°14'44"W	3.87
C29	186.00	31°41'37"	102.89	N74°09'12"W	101.58
C30	214.00	31°38'30"	118.18	S74°10'45"E	116.69
C31	28.00	18°07'08"	8.85	S80°56'26"E	8.82
C32	186.00	31°38'30"	102.72	N74°10'45"W	101.42
C33	200.00	31°38'30"	110.45	S74°10'45"E	109.05
C34	200.00	31°38'30"	110.45	N74°10'45"W	109.05
C35	200.00	8°28'11"	29.56	S62°35'35"E	29.54
C36	200.00	23°10'20"	80.89	S78°24'50"E	80.34
C37	150.00	18°43'02"	49.00	N09°21'31"E	48.78
C38	42.00	90°00'00"	65.97	S45°00'00"W	59.40
C39	42.00	90°00'00"	65.97	N45°00'00"W	59.40
C40	28.00	87°05'06"	42.56	N46°32'08"E	38.58
C41	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C42	28.00	90°00'00"	43.98	S45°00'00"W	39.60
C43	28.00	90°00'00"	43.98	N45°00'00"W	39.60
C44	28.00	90°00'00"	43.98	N45°00'00"E	39.60
C45	28.00	90°00'00"	43.98	N45°00'00"W	39.60
C46	164.00	7°45'36"	22.21	N03°52'48"E	22.19
C47	28.00	100°37'40"	49.18	N50°18'50"E	43.10
C48	28.00	90°00'00"	43.98	S45°00'00"W	39.60
C49	28.00	90°00'00"	43.98	S45°00'00"E	39.60
C50	28.00	66°18'41"	32.41	S25°23'47"E	30.63
C51	24.00	38°40'56"	16.20	N70°39'32"E	15.90

Line Table

LINE	DIRECTION	LENGTH
L1	N90°00'00"E	126.00
L2	N90°00'00"E	126.00
L3	N90°00'00"E	84.00
L4	N90°00'00"W	84.00
L5	N90°00'00"E	84.00
L6	N90°00'00"W	84.00
L7	N90°00'00"W	112.03
L8	N90°00'00"E	112.03
L9	N90°00'00"W	112.03
L10	N90°00'00"E	112.03
L11	N90°00'00"E	104.00
L12	N90°00'00"E	104.00
L13	N90°00'00"E	104.00
L14	N90°00'00"E	104.00

Point Table

Point #	Northing	Easting
1	10000.000	10000.000
2	12664.157	9995.208
3	15329.368	9993.059
4	12793.987	9342.254

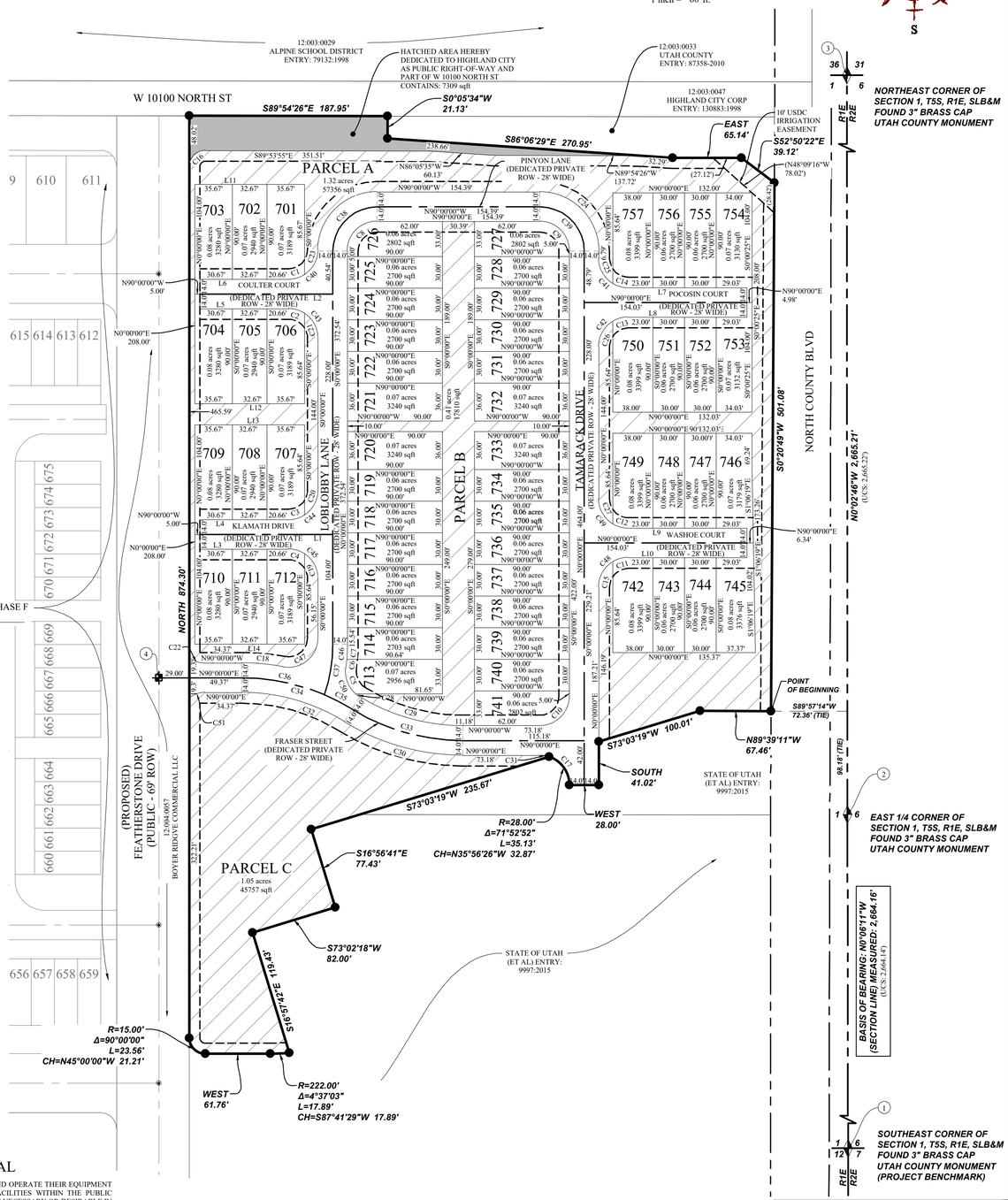
RIDGEVIEW PLAT G

PLANNED UNIT DEVELOPMENT
LOCATED IN THE SE1/4 AND NE 1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

GRAPHIC SCALE

60 0 30 60 120 240

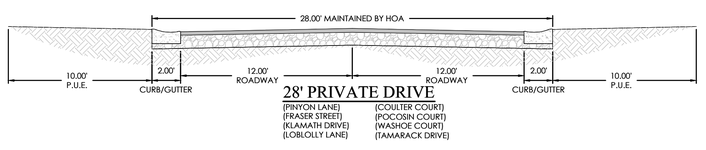
(IN FEET)
1 inch = 60 ft.



UTILITIES APPROVAL

"UTILITIES SHALL HAVE THE RIGHT TO INSTALL, MAINTAIN, AND OPERATE THEIR EQUIPMENT ABOVE AND BELOW GROUND AND ALL OTHER RELATED FACILITIES WITHIN THE PUBLIC UTILITY EASEMENTS IDENTIFIED ON THIS PLAT MAP AS MAY BE NECESSARY OR DESIRABLE IN PROVIDING UTILITY SERVICES WITHIN AND WITHOUT THE LOTS IDENTIFIED HEREIN, INCLUDING THE RIGHT OF ACCESS TO SUCH FACILITIES AND THE RIGHT TO REQUIRE REMOVAL OF ANY OBSTRUCTIONS INCLUDING STRUCTURES, TREES AND VEGETATION THAT MAY BE PLACED WITHIN THE PUE. THE UTILITY MAY REQUIRE THE LOT OWNER TO REMOVE ALL STRUCTURES WITHIN THE PUE AT THE LOT OWNER'S EXPENSE. AT NO TIME MAY ANY PERMANENT STRUCTURES BE PLACED WITHIN THE PUE OR ANY OTHER OBSTRUCTION WHICH INTERFERES WITH THE USE OF THE PUE WITHOUT THE PRIOR WRITTEN APPROVAL OF THE UTILITIES FACILITIES IN THE PUE"

ROCKY MOUNTAIN POWER DATE



28' PRIVATE DRIVE

(PINYON LANE) (FRASER STREET) (KLAMATH DRIVE) (LOBLOLLY LANE) (COULTER COURT) (POCOSIN COURT) (WASHOE COURT) (TAMARACK DRIVE)

SURVEYOR'S CERTIFICATE

I, Evan J. Wood, do hereby certify that I am a Professional Land Surveyor, and that I hold License No. 183395 in accordance with Title 58, Chapter 22 of the Professional Engineers and Land Surveyors Act; I further certify that by authority of the owners I have completed a survey of the property described on this subdivision plat in accordance with Section 17-23-17, have verified all measurements, and have subdivided said tract of land into a lots, streets, parcel, together with easements, to be hereafter known as RIDGEVIEW PLAT G, and the same has, or will be correctly surveyed and monumented on the ground as shown on this Plat.

Evan J Wood — 06/09/2022

EVAN J. WOOD — DATE
PROFESSIONAL LAND SURVEYOR
LICENSE NO. 183395

BOUNDARY DESCRIPTION

A tract of land located in the Southeast Quarter and the Northeast Quarter of Section 1, Township 5 South, Range 1 East, Salt Lake Base & Meridian, more particularly described as follows:

Beginning at a point on the westerly right-of-way line of North County Boulevard (SR-129) as established by a UDOT Project, Pin No. 16779, located N00°02'46"W 98.18 feet along the Section line and S89°57'14"W 72.36 feet from the East 1/4 Corner of Section 1, T5S, R1E, SLB&M (Basis of Bearing: S00°06'11"E between the East 1/4 Corner and the Southeast Corner of said Section 1); running thence N89°39'11"W 67.46 feet; thence S73°03'19"W 100.01 feet; thence South 41.02 feet; thence West 28.00 feet; thence Northwesterly along the arc of a non-tangent curve to the left having a radius of 28.00 feet (radius bears: West) a distance of 35.13 feet through a central angle of 71°52'52" Chord: N35°56'26"W 32.87 feet; thence S73°03'19"W 235.67 feet; thence S16°56'41"E 77.43 feet; thence S73°02'18"W 82.00 feet; thence S16°56'41"E 119.43 feet; thence Westerly along the arc of a non-tangent curve to the right having a radius of 222.00 feet (radius bears: N04°37'03"W) a distance of 17.89 feet through a central angle of 04°37'03" Chord: S87°41'29"W 17.89 feet; thence West 61.76 feet; thence along the arc of a curve to the right with a radius of 15.00 feet a distance of 23.56 feet through a central angle of 90°00'00" Chord: N45°00'00"W 21.21 feet; thence North 874.30 feet to a point on the southerly line of a Quit Claim Deed as Recorded at Entry No. 130883:1998 in the Utah County Recorder's Office; thence along said southerly line, S89°54'26"E 187.95 feet to the westerly line of a Special Warranty Deed as recorded at Entry No. 87358:2010 in the Utah County Recorder's Office; thence along said deed line the following four (4) courses: (1) S00°05'34"W 21.13 feet; thence (2) S86°06'29"E 270.95 feet; thence (3) East 65.14 feet; thence (4) S52°50'22"E 39.12 feet to said westerly right-of-way line of North County Boulevard (SR-129); thence along said westerly right-of-way line S00°20'49"W 501.08 feet to the point of beginning.

Contains: 8.15 acres+/-

OWNER'S DEDICATION

KNOW ALL BY THESE PRESENT THAT WE, ALL OF THE UNDERSIGNED OWNERS OF ALL OF THE PROPERTY DESCRIBED IN THE SURVEYOR'S CERTIFICATE HEREON AND SHOWN ON THIS MAP, HAVE CAUSED THE SAME TO BE SUBDIVIDED INTO LOTS, STREETS, PARCELS AND EASEMENTS AND DO HEREBY DEDICATE ANY PUBLIC STREETS AND OTHER PUBLIC AREAS AS INDICATED HEREON FOR PERPETUAL USE OF THE PUBLIC.PURSUANT TO UTAH CODE 10-9A-604(1)(D) THE OWNER HEREBY CONVEYS THE COMMON AREA/PRIVATE OPEN SPACE, PRIVATE DRIVEWAYS AND ROADS AS INDICATED HEREON, TO THE RIDGEVIEW MASTER ASSOCIATION, INC. A UTAH NONPROFIT CORPORATION, WITH A REGISTERED ADDRESS OF 101 S. 200 E., Suite 200, SALT LAKE CITY, UT. 84111.

IN WITNESS WHEREOF WE HAVE HEREUNTO SET OUR HANDS THIS _____ DAY OF _____ A.D. 20__

BY:_____
(PRINTED NAME)

ITS:_____

LIMITED LIABILITY ACKNOWLEDGMENT

STATE OF UTAH
S.S.
COUNTY OF _____

ON THE ____ DAY OF _____ A.D. 20____ PERSONALLY APPEARED BEFORE ME , THE UNDERSIGNED NOTARY PUBLIC, IN AND FOR THE COUNTY OF _____, IN SAID STATE OF UTAH, _____, WHO AFTER BEING DULY SWORN, ACKNOWLEDGED TO ME THAT HE/SHE IS THE _____ OF _____ L.L.C., A UTAH L.L.C. AND THAT HE/SHE SIGNED THE OWNER'S DEDICATION FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID LIMITED LIABILITY COMPANY FOR THE PURPOSES THEREIN MENTIONED.

MY COMMISSION EXPIRES:_____ _____
A NOTARY PUBLIC COMMISSIONED IN UTAH RESIDING IN _____ COUNTY

MY COMMISSION No._____ _____
PRINTED FULL NAME OF NOTARY

ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF HIGHLAND CITY, COUNTY OF UTAH, APPROVES THIS SUBDIVISION AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS; EASEMENTS AND OTHER PARCELS OF LAND INTENDED FOR PUBLIC PURPOSES FOR THE PERPETUAL USE OF THE PUBLIC THIS ____ DAY OF _____, A.D. 20____.

_____ _____
APPROVED BY MAYOR

_____ ATTEST_____
APPROVED BY ENGINEER (SEE SEAL BELOW) CLERK-RECORDER (SEE SEAL BELOW)

HIGHLAND CITY ATTORNEY

APPROVED AS TO FORM THIS ____ DAY OF _____ , A.D. 20____.

_____
HIGHLAND CITY ATTORNEY

PLANNING COMMISSION APPROVAL

APPROVED THIS ____ DAY OF _____ , A.D. 20____. BY THE HIGHLAND CITY PLANNING COMMISSION.

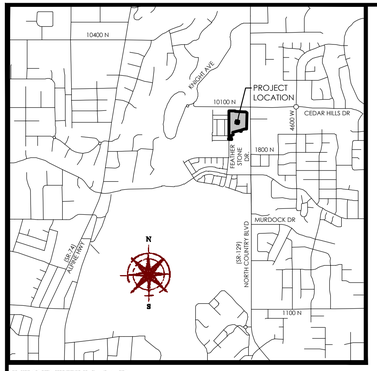
_____ _____
DIRECTOR, COMMUNITY DEVELOPMENT CHAIRMAN, PLANNING COMMISSION

RIDGEVIEW PLAT G

PLANNED UNIT DEVELOPMENT
LOCATED IN THE SE1/4 AND NE1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

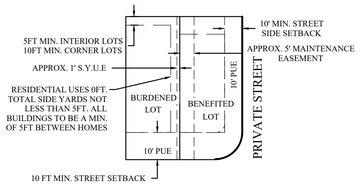
SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	HIGHLAND CITY ENGINEER SEAL	HIGHLAND CITY RECORDER SEAL	UTAH COUNTY RECORDER STAMP
PROFESSIONAL LAND SURVEYOR No. 183395 EVAN J. WOOD 06/09/22 STATE OF UTAH				

Z:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheets\C2.0 - Final Plat.dwg



VICINITY MAP

N.T.S



PRIVATE STREET

REAR LOAD BUILDING SETBACKS
(CARRIAGE LOTS)

N.T.S.

RIDGEVIEW PLAT G

PLANNED UNIT DEVELOPMENT

LOCATED IN THE SE1/4 AND NE 1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

GRAPHIC SCALE

(IN FEET)
1 inch = 60 ft.

LEGEND

- BOUNDARY
- SECTION LINE
- EASEMENT
- RIGHT-OF-WAY LINE
- BUILDING SETBACK
- EXISTING PROPERTY LINE
- SECTION MONUMENT (FOUND)
- BOUNDARY MARKERS
- STREET MONUMENT
- MONUMENT POINT
- COMMON AREA/OPEN SPACE
- PRIVATE OWNERSHIP

NOTES

1. ALL PUBLIC UTILITY EASEMENTS PLATTED HEREON ARE IN PERPETUITY FOR INSTALLATION, MAINTENANCE, REPAIR AND REPLACEMENT OF PUBLIC UTILITIES, SIDEWALKS AND APPURTENANT PARTS THEREOF AND THE RIGHT TO REASONABLE ACCESS TO GRANTOR'S PROPERTY FOR THE ABOVE DESCRIBED PURPOSES. THE EASEMENTS SHALL RUN WITH THE REAL PROPERTY AND SHALL BE BINDING UPON THE GRANTOR AND THE GRANTOR'S SUCCESSORS, HEIRS, AND ASSIGNS.

2. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS PUBLIC UTILITY EASEMENTS

3. ALL AREAS ARE COMMON AREAS AND FACILITIES EXCEPT AS OTHERWISE SPECIFICALLY DESIGNATED.

4. THE INSTALLATION OF IMPROVEMENTS SHALL CONFORM TO ALL CITY STANDARDS, RESOLUTIONS AND ORDINANCES.

5. THIS AREA IS SUBJECT TO THE NORMAL, EVERYDAY SOUNDS, ODORS, SIGHTS, EQUIPMENT, FACILITIES, AND ANY OTHER ASPECTS ASSOCIATED WITH AGRICULTURAL LIFESTYLES. FUTURE RESIDENTS SHOULD ALSO RECOGNIZE THE RISK INHERENT WITH LIVESTOCK.

6. PARCELS A, B, AND C ARE HEREBY DEDICATED TO AND MAINTAINED BY THE RIDGEVIEW HOA

7. #5 REBAR & CAP (FOCUS ENG) TO BE SET AT ALL REAR LOT CORNERS. NAILS OR PLUGS TO BE SET IN TOP BACK OF CURB AT EXTENSION OF SIDE LOT LINES, IN LIEU OF REBAR AND CAPS AT FRONT LOT CORNERS.

8. ALL RESIDENTIAL CONSTRUCTION WILL NEED TO MEET THE INTERNATIONAL FIRE CODE REQUIREMENTS.

9. PRIVATE ROADS WILL BE OWNED AND MAINTAINED BY THE RIDGEVIEW TOWNHOMES HOMEOWNERS ASSOCIATION, INC..

10. There are conditions of approval attached to this subdivision which are indicated on this plat. These conditions have also been recorded with this subdivision. Potential buyers are requested to read these conditions carefully and obtain a copy of these conditions and restrictions prior to purchasing or contracting to purchase any lots within this subdivision. These conditions are binding and have been imposed by the legislative body of Highland City. A copy of these conditions may be obtained through the Utah County Recorder's office or the Highland City Recorder's office. In addition, Highland City has approved binding zoning laws through a legally binding Development Code. It is the responsibility of the buyer to do their due diligence in obtaining all accurate information and/or regulations that may directly or indirectly affect the use of property prior to purchasing or contracting to purchase any
property anywhere. Some of the Significant Ordinances and Conditions of Approval conveyed on this property by the legislative body of Highland City are as follows:

1. 70% of the front yard landscaping shall be installed by the homeowner within one year after receiving a certificate of occupancy.
2. Landscaping and construction materials of any type are not permitted upon or within the street, curb and gutter, or sidewalk (street right-of-way) with the exception of the park strip which requires 75% to be landscaped.
3. A fence that abuts open space or a trail has additional restrictions of size and opacity. Fences along open space or a trail must comply with Highland City Ordinances. All fences require a fence permit prior to installation. In addition, retaining walls are regulated by ordinance and require a retaining wall permit prior to construction.
4. Highland City Ordinances restrict height of foundation above curb. It is the responsibility of the buyer to contact the City prior to purchasing any lot. This restriction applies to all lots in this subdivision.

11. ALL COMMON AREAS AND PRIVATE STREETS OR DRIVES TO SERVE AS MUNICIPAL UTILITY EASEMENTS INFAVOR OF HIGHLAND CITY.

PREPARED BY
FOCUS ©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE, #200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

DAVID WEEKLEY HOMES
392 E 6400 S SUITE 200
MURRAY, UTAH 84107
(801)-865-1573
CONTACT: CAMERON SCOTT

SIDE YARD USE EASEMENT NOTE

SIDE YARD USE EASEMENTS AND MAINTENANCE EASEMENTS ARE HEREBY GRANTED AS DEPICTED HEREIN.
DEFINITIONS:
"SYUE" IS AN EASEMENT OF VARIABLE WIDTH OVER A BURDENED LOT LOCATED BETWEEN THE PROPERTY LINE SHARED WITH THE APPLICABLE BENEFITED LOT (THE "PROPERTY LINE") AND A LINE RUNNING APPROXIMATELY PARALLEL TO THE PROPERTY LINE THE FULL DEPTH OF THE BURDENED LOT, AND UPON WHICH THE NEAREST EXTERIOR WALL OF THE RESIDENCE SITUATED ON THE BURDENED LOT IS LOCATED ("USE EASEMENT AREA").

"MAINTENANCE EASEMENT" IS AN EASEMENT OF VARIABLE WIDTH SITUATED BETWEEN THE PROPERTY LINE AND A LINE RUNNING PARALLEL TO THE PROPERTY LINE THE FULL DEPTH OF THE BENEFITED LOT, AND UPON WHICH THE NEAREST EXTERIOR WALL OF THE RESIDENCE SITUATED ON THE BENEFITED LOT IS LOCATED

"BURDENED LOT" IS A LOT THAT IS BURDENED BY HAVING A SYUE THEREON.

"BENEFITED LOT" IS A LOT THAT IS BENEFITED BY THE SYUE LOCATED ON THE ADJACENT BURDENDED LOT.

"USE OWNER" IS THE OWNER OF A BENEFITED LOT.

"MAINTENANCE OWNER" IS THE OWNER OF A BURDENED LOT.

A NON-EXCLUSIVE SYUE IS GRANTED TO THE APPLICABLE USE OWNER FOR THE PURPOSE OF PROVIDING THE USE OWNER THE RIGHT AND OBLIGATION TO OCCUPY, MAINTAIN (I.E. MOW, TRIM, ETC.), USE, ENJOY, PLACE PERSONALLY UPON, AND CONSTRUCT AND MAINTAIN FENCES AND OTHER IMPROVEMENTS, PROVIDED, HOWEVER: (I) THE USE OWNER SHALL NOT ALTER THE DRAINAGE OR GRADE BETWEEN SUCH LOTS; (II) THE USE OWNER SHALL NOT INSTALL ANY IMPROVEMENTS WITHIN THE USE EASEMENT AREA. NO LANDSCAPING INSTALLED WITHIN THE USE EASEMENT AREA SHALL BE ALLOWED TO COME INTO CONTACT WITH ANY STRUCTURE LOCATED UPON THE BURDENED LOT. NO GARBAGE, REFUSE, RUBBISH OR CUTTINGS, TRASH AND REFUSE CONTAINERS SHALL BE DEPOSITED OR KEPT WITHIN THE USE EASEMENT AREA. NO TANKS OF ANY KIND, EITHER ELEVATED OR BURIED, SHALL BE ERECTED, PLACED OR PERMITTED UPON ANY USE EASEMENT AREA, INCLUDING BUT NOT LIMITED TO BARBECUE GRILL TANKS; (III) THE USE OWNER SHALL NOT ENTER, AND SHALL KEEP TRASH AND DEBRIS FROM ENTERING, ANY WINDOW WELLS; (IV) THE USE OWNER SHALL NOT INTERFERE WITH ANY AIR CONDITIONING UNIT, GAS METER, HOSE BIB OR OTHER SUCH ATTACHMENTS THAT MAY BE SITUATED ON THE BURDENED LOT; (V) THE USE OWNER SHALL NOT CONSTRUCT, INSTALL, ATTACH, OR AFFIX ANYTHING ON OR ABOUT THE EXTERIOR OF ANY RESIDENTIAL IMPROVEMENTS LOCATED UPON THE BURDENED LOT. THE USE OWNER SHALL NOT CONDUCT ANY ACTIVITIES THAT WILL OR COULD CAUSE ANY OBJECT TO IMPACT ON OR AGAINST THE EXTERIOR OF ANY RESIDENTIAL IMPROVEMENTS LOCATED UPON THE BURDENED LOT; (VI) THE USE OWNER SHALL NOT IN ANY WAY ADVERSELY IMPACT THE RESIDENCE LOCATED ON THE BURDENED LOT, OR THE STRUCTURAL INTEGRITY THEREOF; (VII) THE USE OWNER SHALL NOT MATERIALLY IMPEDE OR HINDER THE MAINTENANCE OWNER FROM REALIZING THE BENEFIT FOR WHICH THE MAINTENANCE EASEMENT HAS BEEN CREATED (I.E., TO MAINTAIN THE EXTERIOR OF ITS RESIDENTIAL STRUCTURE WHICH IS SITUATED ADJACENT TO THE SYUE); (VIII) THE USE OWNER SHALL KEEP THE USE EASEMENT AREA FREE OF NOXIOUS AND HAZARDOUS MATERIALS, INCLUDING FIRE-HAZARDOUS MATERIALS; (IX) THE USE OWNER, AT ITS SOLE COST AND EXPENSE, SHALL ENSURE THAT APPROPRIATE LANDSCAPING, IN ACCORDANCE WITH ALL COVENANTS, CONDITIONS AND RESTRICTIONS APPLICABLE TO THE LOTS, IS MAINTAINED IN THE USE EASEMENT AREA, AS ORIGINALLY INSTALLED (I.E. SOD, GRAVEL, ETC.) BY THE MAINTENANCE OWNER; (X) THE USE OWNER SHALL ENSURE THAT ANY LANDSCAPING, DRAINAGE, AND IRRIGATION SYSTEMS WITHIN THE USE EASEMENT AREA ARE INSTALLED AND MAINTAINED IN SUCH MANNER THAT THE SOIL SURROUNDING ANY IMPROVEMENTS CONSTRUCTED ON THE BURDENED LOT SHALL NOT BECOME SO IMPREGNATED WITH WATER THAT THEY CAUSE EXPANSION OR SHIFTING OF THE SOILS SUPPORTING SUCH IMPROVEMENTS OR OTHER DAMAGE TO SUCH IMPROVEMENTS AND FOUNDATION ON THE BURDENED LOT; (XI) THE USE OWNER SHALL NOT PLANT TREES, SHRUBBERY OR FOLIAGE OR STACK WOOD IN THE USE EASEMENT AREA; (XII) THE USE OWNER SHALL REMAIN RESPONSIBLE FOR MAINTAINING THE BENEFITED LOT; AND (XIII) ALL USES BY USE OWNER SHALL BE OTHERWISE IN ACCORDANCE WITH ALL APPLICABLE CODES AND REGULATIONS ALONG WITH ALL COVENANTS, CONDITIONS, EASEMENTS AND RESTRICTIONS, FOR THE COMMUNITY, AS SUPPLEMENTED AND AMENDED, THAT HAVE BEEN OR WILL BE RECORDED IN THE RECORDER'S OFFICE OF UTAH COUNTY, UTAH.

A NON-EXCLUSIVE MAINTENANCE EASEMENT IS ESTABLISHED IN ORDER TO ENSURE THE MAINTENANCE OWNER IS ABLE TO MAINTAIN AND REPAIR ITS RESIDENCE WHICH IT CANNOT PRACTICALLY OR ECONOMICALLY COMPLETE FROM OTHER PORTIONS OF THE BURDENED LOT. THE MAINTENANCE OWNER SHALL HAVE THE RIGHT, UPON NOTICE AND DURING REASONABLE HOURS (UNLESS AN EMERGENCY DICTATES OTHERWISE), TO ENTER UPON SO MUCH OF THE AREA COVERED BY THE MAINTENANCE EASEMENT AS IS REASONABLY NECESSARY TO MAINTAIN OR REPAIR ITS RESIDENCE OR TO INSTALL LANDSCAPING AND AN IRRIGATION SYSTEM. THE MAINTENANCE OWNER SHALL BE RESPONSIBLE FOR MAINTAINING MAINTENANCE OWNER'S SIDE OF ANY FENCE AND MAINTAINING THE GRADE OF THE LAND BURDENED BY THE SYUE.

TAXES: THE MAINTENANCE OWNER, AS THE RECORD OWNER OF THE USE EASEMENT AREA, SHALL BE OBLIGATED TO PAY ALL REAL ESTATE PROPERTY TAXES AND ASSESSMENTS RELATED TO THE BURDENED LOT, INCLUDING THE USE EASEMENT AREA.

INDEMNITIES: (I)THE USE OWNER, ON BEHALF OF ITSELF AND ITS TENANTS, SUBTENANTS, OCCUPANTS, INVITEES AND GUESTS ("PERMITTEES") (BUT NOT ON BEHALF OF OTHER THIRD PARTIES), SHALL SAVE, DEFEND, INDEMNIFY, HOLD HARMLESS, AND WAIVE AND RELEASE ANY AND ALL CLAIMS, RIGHTS AND CAUSES OF ACTION AGAINST THE MAINTENANCE OWNER, AND ITS SUCCESSORS AND ASSIGNS, FOR LOSS OF LIFE, PERSONAL INJURY, PROPERTY DAMAGE OR OTHERWISE WHICH ARISES OR MAY ARISE IN CONNECTION WITH THE USE OF THE USE EASEMENT AREA BY THE USE OWNER OR ITS PERMITTEES AND FROM AND AGAINST ANY AND ALL DAMAGES OR DESTRUCTION CAUSED TO THE SURFACE AREA OF THE USE EASEMENT AREA OR TO ANY IMPROVEMENT LOCATED ON THE BURDENED LOT, IN THE EXERCISE OF SUCH USE OWNER'S OR PERMITTEE'S RIGHTS WITH RESPECT TO THE USE EASEMENT AREA. THE USE OWNER, ON BEHALF OF ITSELF AND ITS PERMITTEES, HEREBY KNOWINGLY ASSUME ANY RISK OF LOSS RELATED TO OR ASSOCIATED WITH ITS USE OF THE USE EASEMENT AREA. (II) THE MAINTENANCE OWNER, ON BEHALF OF ITSELF AND ITS PERMITTEES (BUT NOT ON BEHALF OF OTHER THIRD PARTIES), SHALL SAVE, DEFEND, INDEMNIFY, HOLD HARMLESS, AND WAIVE AND RELEASE ANY AND ALL CLAIMS, RIGHTS AND CAUSES OF ACTION AGAINST THE USE OWNER, AND ITS SUCCESSORS AND ASSIGNS, FOR LOSS OF LIFE, PERSONAL INJURY, PROPERTY DAMAGE OR OTHERWISE WHICH ARISES OR MAY ARISE IN CONNECTION WITH THE USE OF THE MAINTENANCE EASEMENT BY THE MAINTENANCE OWNER OR ITS PERMITTEES AND FROM AND AGAINST ANY AND ALL DAMAGES OR DESTRUCTION CAUSED TO THE SURFACE AREA OF THE MAINTENANCE EASEMENT OR TO ANY IMPROVEMENT LOCATED ON THE BENEFITED LOT, IN THE EXERCISE OF SUCH MAINTENANCE OWNER'S OR PERMITTEE'S RIGHTS WITH RESPECT TO THE MAINTENANCE EASEMENT. THE MAINTENANCE OWNER, ON BEHALF OF ITSELF AND ITS PERMITTEES, HEREBY KNOWINGLY ASSUME ANY RISK OF LOSS RELATED TO OR ASSOCIATED WITH ITS USE OF THE MAINTENANCE EASEMENT.

RIDGEVIEW PLAT G

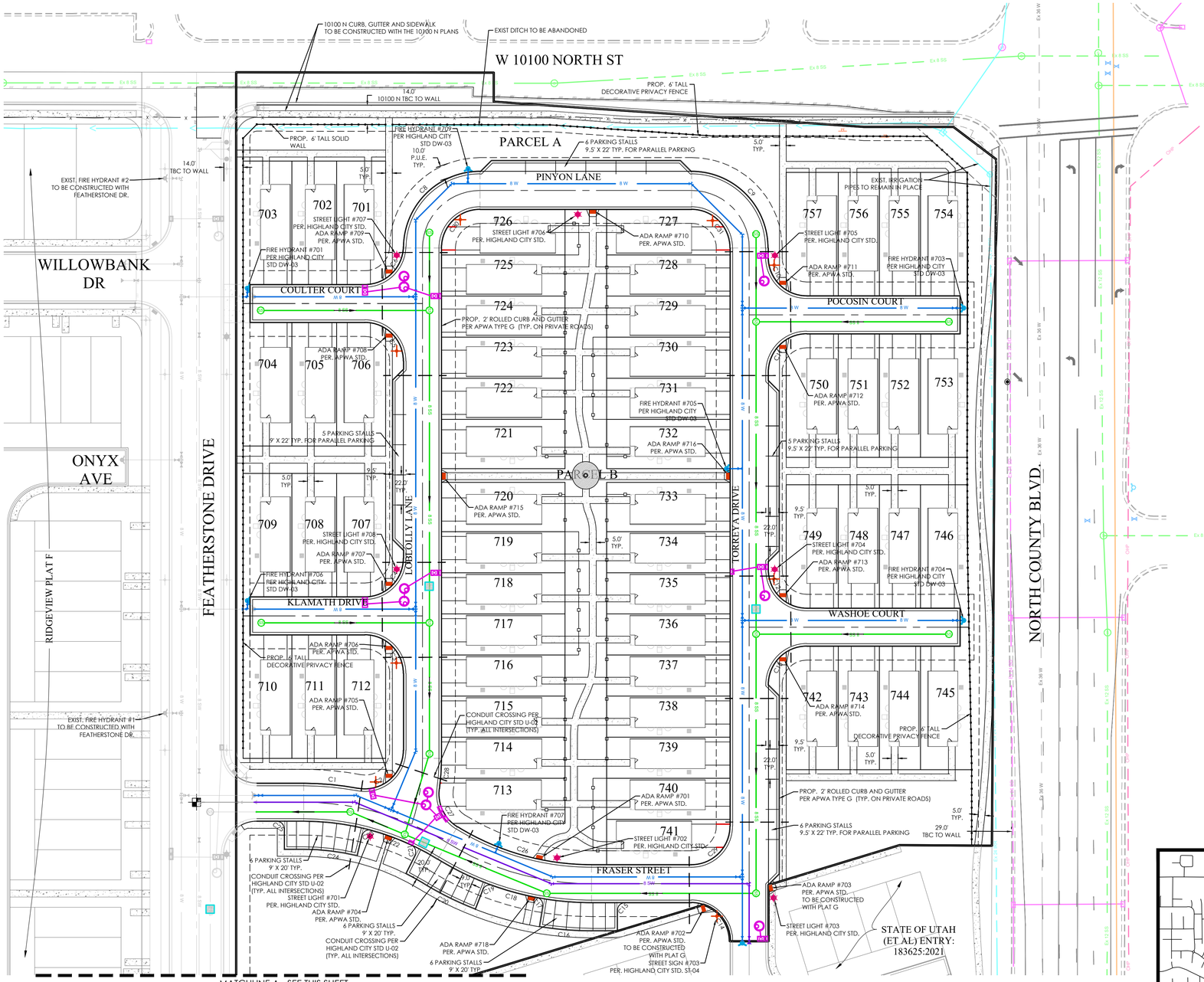
PLANNED UNIT DEVELOPMENT

LOCATED IN THE SE1/4 AND NE1/4 OF SECTION 1, T5S, R1E,
DATUM: NAD83
SALT LAKE BASE & MERIDIAN
HIGHLAND CITY, UTAH COUNTY, UTAH

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	HIGHLAND CITY ENGINEER SEAL	HIGHLAND CITY RECORDER SEAL	UTAH COUNTY RECORDER STAMP
PROFESSIONAL LAND SURVEYOR 06109122 No. 183395 EVAN J. WOOD STATE OF UTAH				

2:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheets\C21 - Final Plat.dwg

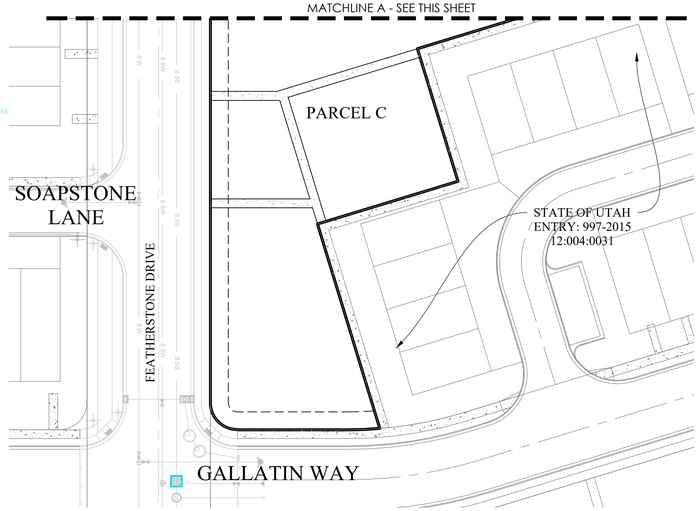
ATTACHMENT #3:

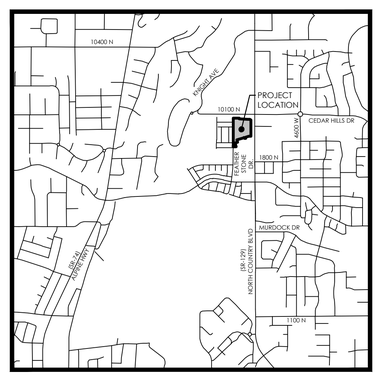


Curve Table						
CURVE	LENGTH	RADIUS	DELTA	TANGENT	CHORD DIRECTION	CHORD LENGTH
C1	39.70'	214.00'	10°37'40"	19.90'	N84°41'10"W	39.64'
C2	49.18'	28.00'	100°37'40"	33.74'	S50°18'50"W	43.10'
C3	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'
C4	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"W	39.60'
C5	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'
C6	43.49'	28.00'	89°00'10"	27.52'	S45°29'55"W	39.25'
C8	86.99'	56.00'	89°00'10"	55.03'	S45°29'55"W	78.50'
C9	87.96'	56.00'	90°00'00"	56.00'	N45°00'00"W	79.20'
C10	43.14'	28.00'	88°16'21"	27.17'	N45°51'49"W	39.00'
C11	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"E	39.60'
C12	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"W	39.60'
C13	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"E	39.60'
C14	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'
C15	7.85'	5.00'	90°00'00"	5.00'	N45°00'00"E	7.07'
C16	38.18'	234.50'	9°19'47"	19.13'	S85°20'07"E	38.14'
C17	7.74'	5.00'	88°41'30"	4.89'	S35°00'59"E	6.99'
C18	34.32'	214.00'	9°11'24"	17.20'	S74°46'02"E	34.29'
C19	7.74'	5.00'	88°41'30"	4.89'	N65°28'55"E	6.99'
C20	43.00'	234.50'	10°30'20"	21.56'	S63°36'40"E	42.94'
C21	7.99'	5.00'	91°34'59"	5.14'	S19°06'12"E	7.17'
C22	32.09'	185.60'	9°54'19"	16.08'	S69°50'13"E	32.05'
C23	7.99'	5.00'	91°34'59"	5.14'	N59°25'46"E	7.17'
C24	39.39'	165.50'	13°38'17"	19.79'	S83°10'51"E	39.30'
C25	7.85'	5.00'	90°00'00"	5.00'	S45°00'00"E	7.07'
C26	102.72'	186.00'	31°38'30"	52.71'	N74°10'45"W	101.42'
C27	32.41'	28.00'	66°18'44"	18.29'	N25°23'47"W	30.63'
C28	22.21'	164.00'	7°45'36"	11.12'	N03°52'48"E	22.19'
C29	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"W	39.60'
C30	43.98'	28.00'	90°00'00"	28.00'	N45°00'00"E	39.60'
C31	43.98'	28.00'	90°00'00"	28.00'	S45°00'00"E	39.60'

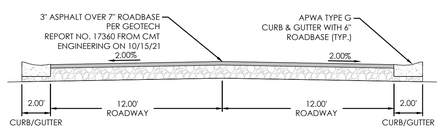
LEGEND

- BOUNDARY
- ROW
- CENTERLINE
- LOT LINE
- EASEMENT
- 15" STORM DRAIN
- 8" SANITARY SEWER
- 8" CULINARY WATER
- 8" SECONDARY WATER
- CONTOUR MAJOR
- CONTOUR MINOR
- EXIST. STORM DRAIN
- EXIST. SANITARY SEWER
- EXIST. CULINARY WATER
- EXIST. FENCE
- EXIST. CONTOUR MAJOR
- EXIST. CONTOUR MINOR
- SIGN
- STREET LIGHT
- SD MH, INLET, AND COMBO
- SEWER MANHOLE
- VALVE, TEE & BEND
- WATER BLOW-OFF
- FIRE HYDRANT
- PI METER, CULINARY METER
- STREET MONUMENT (TO BE SET)
- EXIST. STREET MONUMENT
- EXIST. SD INLET & MH
- EXIST. SEWER MH
- EXIST. VALVE, TEE, & BEND
- EXIST. FIRE HYDRANT
- SPOT ELEVATION
- HIGHLAND CITY CONDUIT





VICINITY MAP
N.T.S



28' PRIVATE DRIVE

NOTES

1. FOR BUILDING PERMITS TO BE ISSUED, THE FOLLOWING MUST BE MET FOR PLAT G:
   - 1.a. 12" DRINKING WATER LINE CONSTRUCTED FROM EXISTING 12" TO FEATHERSTONE DRIVE
   - 1.b. ALL OF FEATHERSTONE DRIVE WITH COMPLETED UTILITIES
   - 1.c. ALL INTERNAL DRINKING WATER
   - 1.d. ALL INTERNAL DRINKING WATER LINES ARE REQUIRED TO MEET 3500 GPM FIRE FLOW. HYDRANT FLOW TEST RESULTS MUST BE PROVIDED TO CITY PRIOR TO APPROVAL.
2. SEE STORM DRAIN REPORT FOR DRAINAGE CALCULATIONS.

GRAPHIC SCALE

40 0 20 40 80 160

(IN FEET)
1 inch = 40 ft.

Know what's below. Call 811 before you dig.

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

SITE PLAN

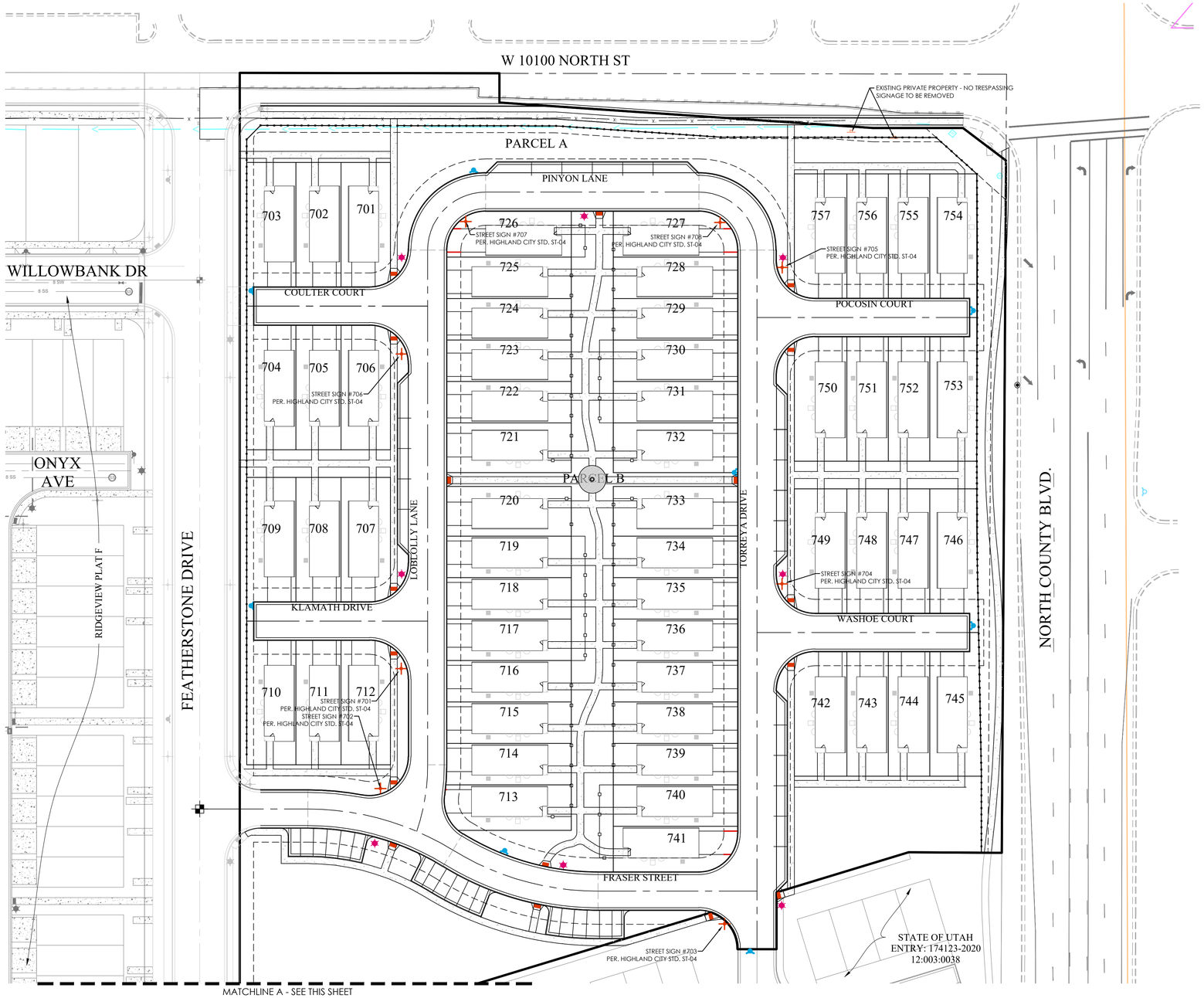
REVISION BLOCK		
#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

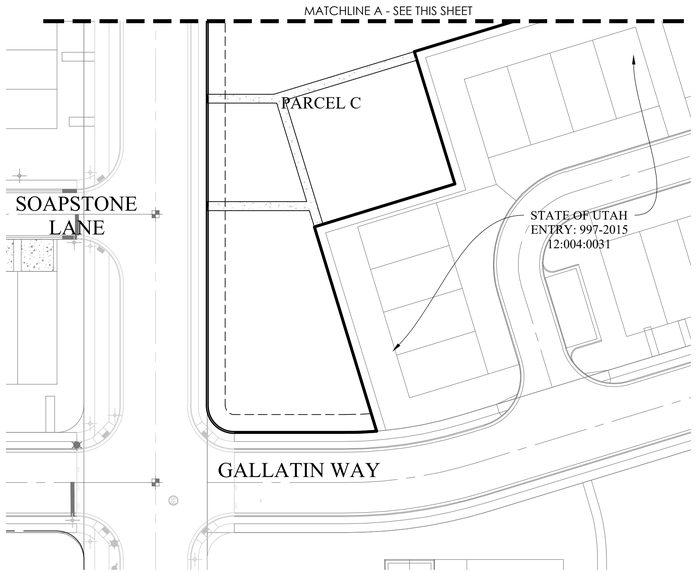
SITE PLAN

Scale:	1"=40'	Drawn:	TBM
Date:	06/09/22	Job #:	21-0569
Sheet:	C3		

Z:_2021\21-0569 Ridgeview Plat G\design\21-0569-dwg\sheet\C3 - Site Plan.dwg

ATTACHMENT #4:





LEGEND

- BOUNDARY
- ROW
- CENTERLINE
- LOT LINE
- EASEMENT
- 15 SD — 15" STORM DRAIN
- 8 SS — 8" SANITARY SEWER
- 8 W — 8" CULINARY WATER
- 8 SW — 8" SECONDARY WATER
- XXXX — CONTOUR MAJOR
- XXXX — CONTOUR MINOR
- Ex SD — EXIST. STORM DRAIN
- Ex SS — EXIST. SANITARY SEWER
- Ex W — EXIST. CULINARY WATER
- EXIST. FENCE
- (XXXX) — EXIST. CONTOUR MAJOR
- (XXXX) — EXIST. CONTOUR MINOR
- SIGN
- STREET LIGHT
- SD MH, INLET, AND COMBO
- SEWER MANHOLE
- VALVE, TEE & BEND
- WATER BLOW-OFF
- FIRE HYDRANT
- PI METER, CULINARY METER
- STREET MONUMENT (TO BE SET)
- EXIST. STREET MONUMENT
- EXIST. SD INLET & MH
- EXIST. SEWER MH
- EXIST. VALVE, TEE, & BEND
- EXIST. FIRE HYDRANT
- o XXXX.XX — SPOT ELEVATION
- HIGHLAND CITY CONDUIT

N

S

GRAPHIC SCALE

40 0 20 40 80 160

(IN FEET)
1 inch = 40 ft.

Know what's **below.** **Call 811** before you dig.

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

SIGNING AND STRIPING PLAN

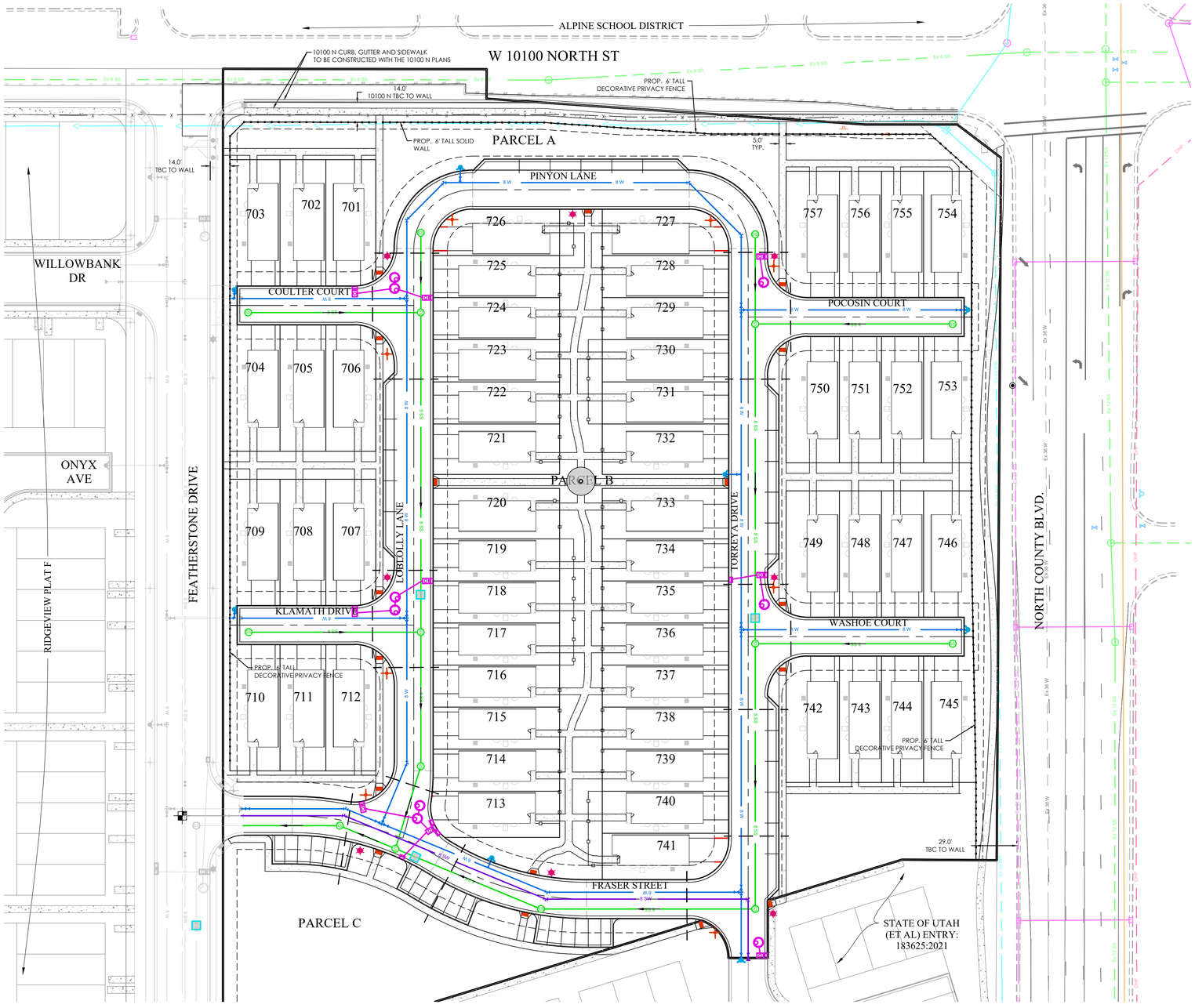
REVISION BLOCK		
#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

SIGNING AND STRIPING PLAN

Scale:	1"=40'	Drawn:	TBM
Date:	06/09/22	Job #:	21-0569
Sheet:	C3.1		

Z:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheet\C3.1 - SIGNING AND STRIPING PLAN.dwg

ATTACHMENT #5:



LEGEND

- BOUNDARY
- ROW
- CENTERLINE
- LOT LINE
- EASEMENT
- 15" STORM DRAIN
- 8" SANITARY SEWER
- 8" CULINARY WATER
- 8" SECONDARY WATER
- CONTOUR MAJOR
- CONTOUR MINOR
- EXIST. STORM DRAIN
- EXIST. SANITARY SEWER
- EXIST. CULINARY WATER
- EXIST. FENCE
- EXIST. CONTOUR MAJOR
- EXIST. CONTOUR MINOR
- SIGN
- STREET LIGHT
- SD MH, INLET, AND COMBO
- SEWER MANHOLE
- VALVE, TEE & BEND
- WATER BLOW-OFF
- FIRE HYDRANT
- PI METER, CULINARY METER
- STREET MONUMENT (TO BE SET)
- EXIST. STREET MONUMENT
- EXIST. SD INLET & MH
- EXIST. SEWER MH
- EXIST. VALVE, TEE, & BEND
- EXIST. FIRE HYDRANT
- SPOT ELEVATION
- HIGHLAND CITY CONDUIT

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

FENCING AND WALL PLAN

REVISION BLOCK

#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

N

S

GRAPHIC SCALE

40 0 20 40 80 160

(IN FEET)
1 inch = 40 ft.

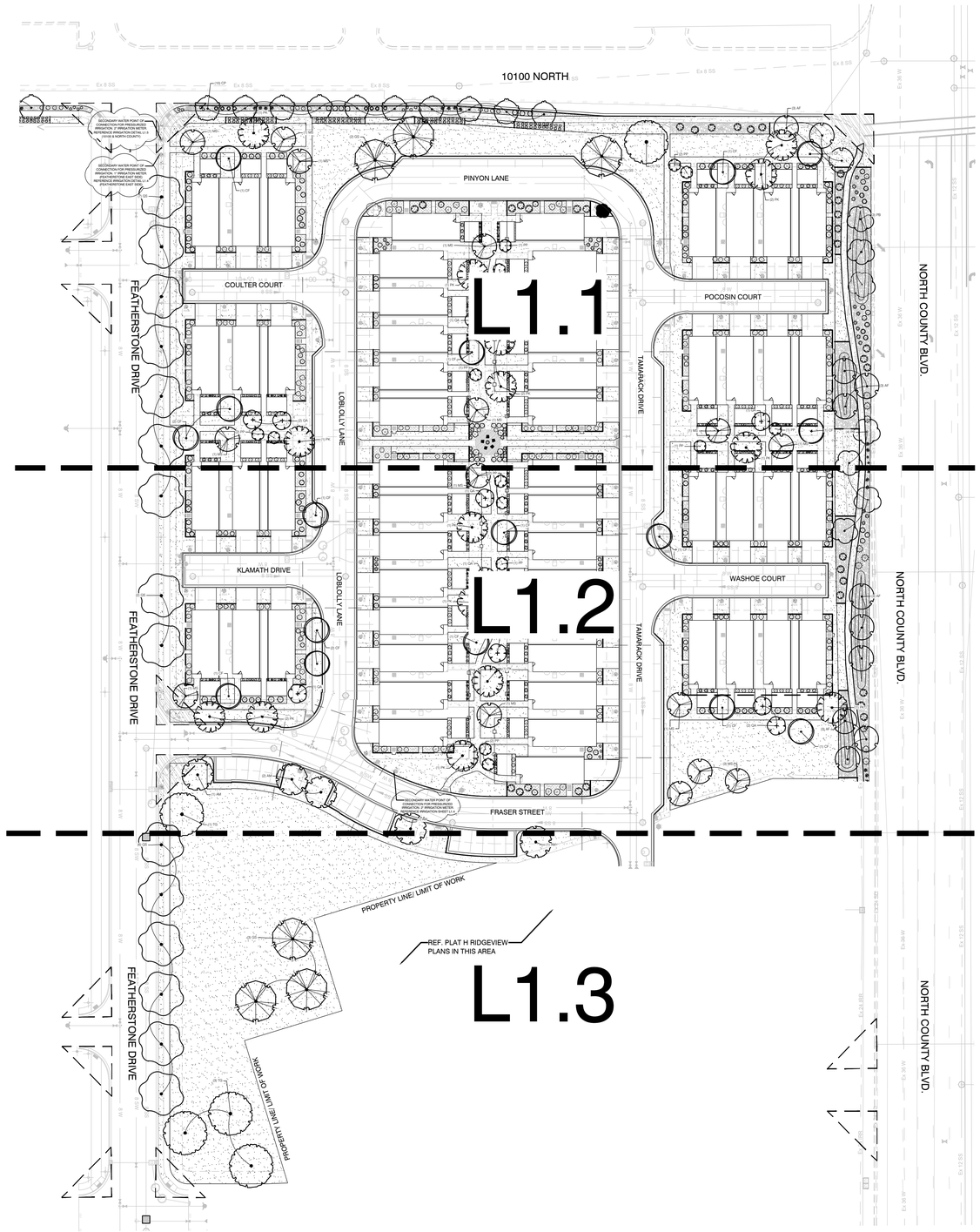
Know what's below. Call 811 before you dig.

FENCING AND WALL PLAN

Scale: 1"=40'	Drawn: TBM
Date: 06/09/22	Job #: 21-0569
Sheet: C3.2	

Z:_2021\21-0569 Ridgeview Plat G\design 21-0569\dwg\sheets\C3.2 - FENCING AND WALL PLAN.dwg

ATTACHMENT #6:



PLANT SCHEDULE

TREES	BOTANICAL NAME	COMMON NAME	SIZE	QTY
AM	Acer x `Pacific Sunset`	Pacific Sunset Maple	2" Cal.	5
CF	Cercis canadensis 'Forest Pansy'	Eastern Redbud	2" Cal.	17
GS	Gleditsia triacanthos inermis `Skycole`	Skyline Honey Locust	2" Cal.	6
MS	Malus x 'Spring Snow'	Spring Snow Crabapple	2" Cal.	16
PK	Prunus serrulata 'Kwanzan'	Kwanzan Japanese Flowering Cherry	2" Cal.	15
PP	Pyrus calleryana `Capital`	Capital Flowering Pear	2" Cal.	15
QA	Quercus x `Adeline` Castle Green	Adeline Columnar Oak	2" Cal.	10
TG	Tilia cordata `Greenspire`	Greenspire Littleleaf Linden	2" Cal.	5

SHRUBS	BOTANICAL NAME	COMMON NAME	SIZE	QTY
BTC	Berberis thunbergii `Concorde`	Concorde Japanese Barberry	5 gal.	42
BDH	Buddleja davidii `Buzz Hot Raspberry`	Hot Raspberry Butterfly Bush	5 gal.	16
CCF	Caryopteris x clandonensis `First Choice`	First Choice Bluebeard	5 gal.	4
CAB	Cornus alba `Bailhalo` TM	Ivory Halo Dogwood	5 gal.	12
MAC	Mahonia aquifolium `Compacta`	Compact Oregon Grape	5 gal.	46
POL	Physocarpus opulifolius `Donna May` TM	Little Devil Ninebark	5 gal.	61
PON	Physocarpus opulifolius `Nugget`	Nugget Ninebark	5 gal.	12
PFD	Potentilla fruticosa `Dakota Sunspot`	Dakota Sunspot Bush Cinquefoil	5 gal.	28
PLC	Prunus laurocerasus `Chestnut Hill`	Chestnut Hill English Laurel	5 gal.	64
RRK	Rosa x `Red Knock Out`	Red Knock Out Rose	5 gal.	25
SSS	Sorbaria sorbifolia `Sem`	Sem Ash Leaf Spirea	5 gal.	18
SJD	Spiraea japonica `Double Play Doozie`	Doozie Spirea	5 gal.	45
SPT	Syringa x 'Penda' TM	Bloomerang Purple Lilac	5 gal.	30
TME	Taxus x media `Everlow`	Everlow Yew	5 gal.	21
WFM	Weigela florida `Minuet`	Minuet Weigela	5 gal.	20

ORNAMENTAL GRASSES	BOTANICAL NAME	COMMON NAME	SIZE	QTY
CAK	Calamagrostis x acutiflora `Karl Foerster`	Karl Foerster Feather Reed Grass	1 gal.	66
HSS	Helictotrichon sempervirens `Sapphire`	Sapphire Blue Oat Grass	1 gal.	60
PAH	Pennisetum alopecuroides `Hameln`	Hameln Fountain Grass	1 gal.	63
POK	Pennisetum alopecuroides `Karley Rose`	Karley Rose Fountain Grass	1 gal.	30

PERENNIALS	BOTANICAL NAME	COMMON NAME	SIZE	QTY
HSO	Hemerocallis x `Stella de Oro`	Stella de Oro Daylily	1 gal.	32
PAL	Perovskia atriplicifolia `Little Spire`	Little Spire Russian Sage	1 gal.	124

GROUND COVERS	BOTANICAL NAME	COMMON NAME	SIZE	QTY
PP2	Poa pratensis	Kentucky Bluegrass	sod	118,192 sf

LEGEND

SHRUB BED W/ BARK MULCH

TURF SOD

LANDSCAPE NOTES

1. NEW LAWN AREAS TO BE SODDED WITH 100% KENTUCKY BLUEGRASS (MINIMUM OF 3 DIFFERENT VARIETIES). FINE LEVEL ALL AREAS PRIOR TO LAYING SOD.
2. ALL PLANTING BEDS WILL HAVE ROCK MULCH 3" DEPTH OF 2" -3" SIZE OF WASHED SOUTH TOWN COBBLE ROCK FROM NEPHI, UTAH OVER DEWITT PRO-5 WEED BARRIER FABRIC. APPLY PRE-EMERGENT TO SOIL BEFORE INSTALLING FILTER FABRIC AND ROCK MULCH.
3. SANDY LOAM TOPSOIL TO BE INSTALLED AT 4" DEPTH.
4. TREES LOCATED IN LAWN AREAS SHALL HAVE A 6 FOOT DIAMETER GRASS FREE TREE RING AROUND BASE OF TREE WITH 3" DEPTH OF WOOD MULCH.
5. INSTALL STEEL EDGING FOR MOW STRIPS BETWEEN LAWN AREAS AND PLANTING BEDS.

N

S

GRAPHIC SCALE

50 0 25 50 100 200

(IN FEET)
1 inch = 50 ft.

Know what's below. Call 811 before you dig.

FOCUS©
ENGINEERING AND SURVEYING, LLC
6949 S. HIGH TECH DRIVE SUITE 200
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

FOR REVIEW ONLY

RIDGEVIEW PLAT G

HIGHLAND CITY

OVERALL LANDSCAPE PLAN

REVISION BLOCK

#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

OVERALL LANDSCAPE PLAN

Scale:	1"=50'	Drawn:	BW
Date:	06/09/2022	Job #:	21-0569
Sheet:	L1.0		

Z:_2021\21-0569 Ridgeview Plat G\design\21-0569-dwg\sheet\L1.0 L1.XX LANDSCAPE PLAN.dwg

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT ITEM #4

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Kellie Smith
Planner/GIS Analyst

SUBJECT: **ACTION:** Adoption of the Designation of Disposable Properties: Wimbleton

TYPE: **LEGISLATIVE:** The Council is acting in a legislative capacity in fulfilling their responsibilities as the Governing Body as defined in the Municipal Code. State Law defines the decision to sell public property as a legislative action.

PURPOSE:

The City Council will consider the adoption of a resolution designating specific parcels of real public property as orphan parcels that may be disposed of in the Wimbleton Subdivision. The Council will take appropriate action.

BACKGROUND:

Over the last year the City Council has been discussing the disposal of orphan property. On April 19th, 2022, the City Council discussed potential open space disposal in the Wimbleton subdivision. During the discussion, the City Council agreed and offered support for considering the Wimbleton subdivision in advance of all other encroachment issues in the City.

DISCUSSION:

The purpose of this item is to adopt a Resolution to designate property as orphan parcels that may be disposed of.

Process

As this appears to be similar to orphan parcels that the Council has disposed of in the past, Staff recommends the process outlined in Resolution No: 2021-15 be followed regarding property criteria and determining valuation. See Attachment #2 for the policy.

Resolution Exhibit

Under the direction of the City Council, staff has prepared an attachment (Exhibit A in the attached resolution) that shows the potential disposal of property along the borders of the Wimbleton subdivision. The total square footage reflected in Exhibit A of sellable open space is approximately 45,806 square feet. The area designated as sellable in the exhibit

maintains a minimum of a 20' trail corridor, consistent with the Council's policy and past open space sales next to trails.

The map also shows areas for potential maintenance agreements. Staff does not recommend these areas be designated as orphan parcels. The parcels on the southernmost corners are designed for retention. The northwest corner contains a City sewer line.

Fencing
If the City Council decides to sell any property on the east side of Wimbleton, both the Wimbleton and The Hollow residents will not be able to have a 6' solid fence. The top 2' will need to be 55% open to comply with the Development Code as the trail corridor will become less than 40' wide.

The south and west sides of the neighborhood will also be required to have fences with the top 2 feet 55% open.

FISCAL IMPACT:
This action will not impact the current fiscal year's expenditures.

RECOMMENDATION:
Staff recommends the Council review the policy and determine whether or not to sell certain open space in the Wimbleton Subdivision as appropriate. If the City Council decides to sell, Staff recommends the following stipulations:

1. The sales be all or nothing by section to prevent checkerboarding.
2. The property be sold in a straight line to guarantee straight fence lines along the trail.

PROPOSED MOTION:
I move that the City Council **APPROVE** the Resolution to designate parcels of public real property as orphan parcels in the Wimbleton Subdivision, as shown in Exhibit A, subject to the stipulations recommended by Staff.

ALTERNATIVE MOTION:
I move that the City Council **DENY** the Resolution.

ATTACHMENTS:
1. Resolution
2. R-2021-15 – A resolution adoption a policy regarding the designation and valuation of orphan parcels of public real property

ATTACHMENT #1

A RESOLUTION DESIGNATING THE FOLLOWING PARCELS OF PUBLIC REAL PROPERTY AS ORPHAN PARCELS THAT MAY BE DISPOSED OF

WHEREAS, the Highland City Council is authorized under State law, Highland City Code 2.44.030, and Highland City resolutions and policies to designate real public property as surplus orphan parcel property that is eligible to be sold, leased, conveyed, and/or otherwise disposed of without the procedures required for significant parcels of real public property;

WHEREAS, the Highland City Council has previously adopted a resolution and policy regarding the designation of property as surplus orphan parcels and now desires to designate certain property as surplus orphan parcels.

NOW THEREFORE, BE IT RESOLVED by the Highland City Council as follows:

1. The City Council hereby designates the following parcels of property, as shown in Exhibit A, as orphan parcels that may be disposed of in accordance with Highland City code, resolution, and policy.

PASSED AND ORDERED PUBLISHED by the Highland City Council, June 21, 2022

HIGHLAND CITY, UTAH

HIGHLAND CITY, UTAH

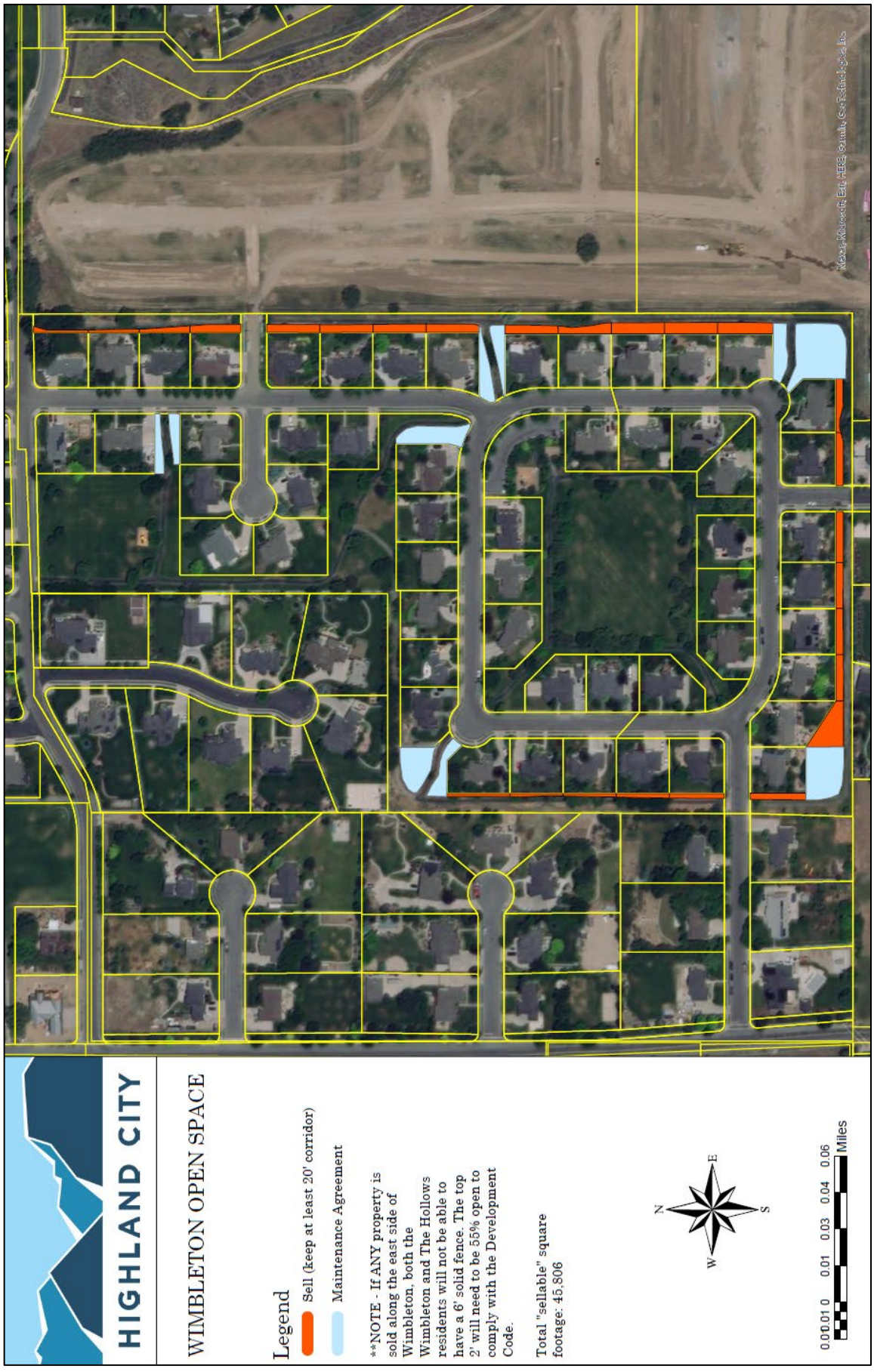
_____
Kurt Ostler
Highland City Mayor

ATTEST:

_____
Stephannie Cottle
Highland City Recorder

COUNCIL MEMBER	YES	NO
Timothy A. Ball	☐	☐
Brittney P. Bills	☐	☐
Sarah D. Petersen	☐	☐
Kim Rodela	☐	☐
Scott L. Smith	☐	☐

Exhibit “A”


HIGHLAND CITY
WIMBLETON OPEN SPACE
Legend
Sell (keep at least 20' corridor)
Maintenance Agreement
**NOTE - If ANY property is sold along the east side of Wimbleton, both the Wimbleton and The Hollows residents will not be able to have a 6' solid fence. The top 2' will need to be 55% open to comply with the Development Code.
Total "sellable" square footage: 45,806
N
E
S
W
0.00.01 0 0.01 0.03 0.04 0.06
Miles
Maxar, Microsoft, Esri, HERE, Garmin, GeoTechnologies, Inc

ATTACHMENT #2:

RESOLUTION NO: 2021-15

A RESOLUTION ADOPTING A POLICY REGARDING THE DESIGNATION AND VALUATION OF ORPHAN PARCELS OF PUBLIC REAL PROPERTY

WHEREAS, the Highland City Council is authorized under State law and Highland City Code 2.44.030 to designate real public property as surplus property that is eligible to be sold, leased, conveyed, and/or otherwise disposed of;

WHEREAS, the Highland City Council is authorized under State law and Highland City Code 2.44.030(C) to establish such terms and conditions as the Council deems desirable, fair and appropriate for any sale or other disposal of such surplus property, considering intended use, property tax value, and the interests of the city in such property;

WHEREAS, the City Council finds that there are parcels of real property owned by the City, called "orphan parcels," that have issues of access, connectivity, usability, and location that render the parcels unsuitable for City purposes

WHEREAS, the City Council finds that these parcels are of a condition and location that normal auction or appraisal efforts difficult or unsuitable for disposing of the property, because such efforts inordinately and disproportionately increase the cost of disposing of the parcels, and there are limited numbers of potential buyers;

WHEREAS, the City Council desires to establish a uniform method for handling the valuation and disposal of such property that protects the interests of the City and its residents and produces a fair return

NOW THEREFORE, BE IT RESOLVED by the Highland City Council as follows:

1. The City Council declares that is the policy of Highland City to review and potentially surplus and dispose of real public property owned by the City without the procedures required for significant parcels of real estate, when the property meets the following non-exclusive criteria:
    a. Property should not be disposed of if it is part of a trail corridor, meaning the normal width of the trail and any required buffer areas, unless the Council determines the trail is not used and does not have infrastructure in the ground below;
    b. Property should not be disposed of if it adds to the open space feel of an open space neighborhood;
    c. Property should not be disposed of if there are potential future City needs for the property;
    d. Property should not be disposed of if the transfer of property would result in an increase of irrigable acreage that would unduly strain or burden the City's pressurized irrigation system;
    e. Property should not be disposed of if the transfer of property would result in the creation of orphan parcels;
    f. If property adjacent to a trail is disposed of, the City must be able to maintain ownership of the trail with a five foot buffer on both sides of the trail;
    g. Property to be disposed of should otherwise have issues regarding access, connectivity, usability, and/or location that render the parcels unsuitable for City purposes.
    h. The City Council shall designate by separate resolution those specific properties that are surplus orphan parcels that may be sold in accordance with this resolution and policy.
2. The City Council declares that is the policy of Highland City to determine the valuation of surplus orphan parcels as follows:

a. The City Council shall review the county assessed value of different lots from different areas of the City;
b. The lots will be chosen based on location, open space subdivision status, diversity, and size in order to obtain a reasonable, average, per square foot valuation;
c. The City Council shall calculate the average price per square foot for the sample lots and apply a multiplier to the average in order to account for the fact that the property being designated as surplus are not buildable lots, have issues that impede development or access, and/or have a limited number of potential buyers.
d. The City Council shall then adopt by separate resolution the current valuation for orphan parcels. The resulting square foot value shall be used as the basis for the sale of surplus orphan parcels. The potential buyer may, at their own cost and expense, conduct an appraisal to challenge such valuation, which the City Council shall consider in deciding whether and on what terms to sell the parcel

3. The City Council shall review the orphan parcel properties and valuation annually at a council meeting after the first of the year, and then make any desired additions, removals, or other changes within 30 days after such meeting, after allowing submittals, requests, or comments from the public and other interested persons. The City Council may as part of such review do any of the following:
   a. Designate additional property as surplus;
   b. Cancel or remove the designation of property as surplus;
   c. Update the valuation to reflect more recent or more accurate data; and
   d. Designate different valuation methods for surplus property.
4. Nothing in this resolution and policy, or those resolutions adopted in furtherance of this resolution, shall be construed as an offer of sale by the City of any real property. The disposal of any property designated herein as surplus shall require final approval by the City Council prior to such disposal.
5. Nothing in this resolution and policy shall be construed as establishing a right to have other or additional City-owned property be declared as surplus and disposed of. The City Council reserves the right to review, approve, or deny any request for disposal of other or additional public property as the City Council deems appropriate.
6. Nothing in this resolution and policy shall affect or supersede any existing agreement regarding the sale, lease, exchange, or other disposal of City-owned property.

PASSED AND ADOPTED by the Highland City Council, June 15, 2021

HIGHLAND CITY, UTAH

Rodney W. Mann
Highland City Mayor

ATTEST:

Stephannie Cottle
Highland City Recorder

CORPORATE SEAL HIGHLAND CITY STATE OF UTAH

COUNCILMEMBER	YES	NO
Timothy A. Ball	☑	☐
Brittney P. Bills	☑	☐
Kurt Ostler	☑	☐
Kim Rodela	☑	☐
Scott L. Smith	☑	☐

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #5

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING & RESOLUTION:** FY2022 Final Budget Amendments

TYPE: **LEGISLATIVE:** The Council will be acting in a legislative capacity to consider amendments to the fiscal year 2021-2022 budget

PURPOSE:
The City Council will consider final amendments to the FY 2021-2022 Budget. The Council will take appropriate action.

BACKGROUND:
The City is required to keep expenditures within budget. As the Council is aware, accurately forecasting all revenue, expenditures and needs of the community is difficult; therefore, budget amendments are generally necessary to comply with State requirements.

The FY2021-2022 budget was adopted in June 2021 and Council approved mid-year adjustments in January, early this year.

Staff has identified the following adjustments for Council approval that will be necessary to close out the fiscal year:

Multiple funds
- Microsoft Licensing – increase in assessments to various funds to pay for Microsoft licensing, which has increased due to changes in the way Microsoft is charging for its software products – $10,985

General Fund
- Road access agreement with Rocky Mountain Power; unplanned Council projects including radar speed trailer, resident fence, and consulting analysis – $48,800
- State-mandated update to Court AV equipment – $7,500
- Building inspector vehicle – $41,000
- Additional cost on 10200 North project as per Millhaven agreement – $3,431
- Transfer to Building Capital of unused Council Appropriations to be used for Community Center improvements – $6,000

Parks Capital Fund
- Spring Creek retainage (5%) paid at the end of warranty period and replacement of dead trees – $19,587

- Highland Glen playground – $149,634

Road Capital Fund
- Reimbursement to County for East/West Corridor, offset by $527K received in MAG grant – $503,000
- Millhaven reimbursement for Hollows – $1,406,059

Town Center Exaction
- Reimbursement to developers for prior financial participation in infrastructure improvements – $62,141

Detail of these adjustments are shown on the attached spreadsheet.

In addition, staff recommends that any amount in the General Fund Balance in excess of thirty-five percent (35%) of the estimated revenues be transferred to the Highland City Capital Roads Fund, Capital Park Fund or Capital Building Fund as specified in Utah Code Annotated section 10-6-116.

FISCAL IMPACT:
The adjustments noted above make use of prior year savings as well as building permit revenue received in FY2022.

RECOMMENDATION:
Staff recommends that Council approve the resolution adopting the final adjustments to the FY2021-2022 budget.

PROPOSED MOTION:
I move that City Council approve the resolution adopting the final adjustments to the FY2021-2022 budget.

ATTACHMENTS:
1. Resolution
2. Proposed FY2021-2022 Budget Adjustments

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH, AMENDING THE FISCAL YEAR 2021-2022 CITY BUDGET

WHEREAS, Utah Law allows for the amendment of the budgets of municipalities to reflect changes in revenues and expenditures and to make transfers between departments to meet the best interests of the municipality; and

WHEREAS, Highland City has complied with the notice and public hearing requirements of the Utah Law in considering an amendment of its 2021-2022 fiscal year budgets; and

WHEREAS, the City Council of Highland City has determined that an amendment to its fiscal year 2021-2022 budget is in the best interest of Highland City and its residents and in order for the budget to match the actual revenues and expenditures of the City.

NOW THEREFORE, IT IS HEREBY RESOLVED that the amended Highland City Budget as attached hereto, for the 2021-2022 fiscal year of Highland City, Utah are hereby adopted. In addition, any amount in the General Fund previous year's Fund Balance in excess of thirty-five percent (35%) of the estimated revenues shall be transferred to the Highland City Capital Roads Fund, Capital Park Fund or Capital Building Fund as specified in Utah Code Annotated section 10-6-116.

ADOPTED AND RESOLVED by the City Council of Highland City, Utah, this 21st day of June, 2022.

HIGHLAND CITY, UTAH

_____
Kurt Ostler
Mayor

ATTEST:

_____
Stephannie Cottle
City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

Highland City

Final Budget Adjustments
Fiscal Year 2021-2022

Account Number	Account Name	Fund	Revenue or Expense?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Description
10-41-61	Misc. Supplies & Expenses	GENERAL FUND	Expenditure	One-time	20,000	48,800	68,800	Road Access Agreement w/ Rocky Mtn Power (Meier's) - $43,800 Additional $5K for unplanned Council projects including radar speed trailer, resident fence, consulting analyses
10-42-74	Capital Outlay-Equipment	GENERAL FUND	Expenditure	One-time	-	7,500	7,500	Court AV update - state mandated; total estimated cost $15K, $7,500 recommended is net of grant
10-42-75	Internal Service IT Expense	GENERAL FUND	Expenditure	Ongoing	1,220	525	1,745	Microsoft licensing
10-43-82	Internal Service IT Expense	GENERAL FUND	Expenditure	Ongoing	9,090	2,937	12,027	Microsoft licensing
10-58-74	Capital Outlay-Equipment	GENERAL FUND	Expenditure	One-time	-	41,000	41,000	Building inspector vehicle
10-58-75	Internal Service IT Expense	GENERAL FUND	Expenditure	Ongoing	1,030	525	1,555	Microsoft licensing
10-60-73	Capital Outlay-Improvements	GENERAL FUND	Expenditure	One-time	34,000	3,431	37,431	10200 North per Millhaven Development Agreement Amendment #1
10-60-76	Internal Service IT Expense	GENERAL FUND	Expenditure	Ongoing	1,030	420	1,450	Microsoft licensing
10-70-76	Internal Service IT Expense	GENERAL FUND	Expenditure	Ongoing	710	210	920	Microsoft licensing
10-72-70	Internal Service IT Expense	GENERAL FUND	Expenditure	Ongoing	670	420	1,090	Microsoft licensing
10-73-70	Internal Service IT Expense	GENERAL FUND	Expenditure	Ongoing	300	105	405	Microsoft licensing
10-90-90	Transfer to Capital Imp Fund	GENERAL FUND	Expenditure	One-time	605,000	6,000	611,000	Transfer for improvements to Community Center
20-43-75	Internal Service IT Expense	Highland Open Space SSD	Expenditure	Ongoing	740	105	845	Microsoft licensing
21-43-75	Internal Service IT Expense	Cemetery Perpetual Fund	Expenditure	Ongoing	700	105	805	Microsoft licensing
22-43-75	Internal Service IT Expense	Library Fund	Expenditure	Ongoing	11,850	3,566	15,416	Microsoft licensing
40-40-73	Spring Creek Park Construction	CAPITAL IMPROVEMENT FUND-PARKS	Expenditure	One-time	-	19,587	19,587	Spring Creek retainage (5%) paid at the end of warranty period and replacement of dead trees
40-40-75	Park Equipment	CAPITAL IMPROVEMENT FUND-PARKS	Expenditure	One-time	-	149,634	149,634	Highland Glen playground
41-40-61	East/West Corridor	CAP IMP FUND ROAD PROJECTS	Expenditure	One-time	-	503,000	503,000	Reimbursement to County, offest by $527K rec'd in MAG Grant Corridor Preservation (41-33-60)
41-40-70	Capital Road Projects	CAP IMP FUND ROAD PROJECTS	Expenditure	One-time	-	1,406,059	1,406,059	Millhaven reimbursement for Hollows, prior Council approval
44-40-70	Exaction Fee Reimbursed to Dev	Town Center Exaction fee Cap	Expenditure	One-time	-	62,141	62,141	Reimburse developers' participation in infrastructure improvements
52-40-85	Internal Service IT Expense	SEWER FUND	Expenditure	Ongoing	1,150	420	1,570	Microsoft licensing
53-40-85	Internal Service IT Expense	PRESSURIZED IRRIGATION FUND	Expenditure	Ongoing	1,240	525	1,765	Microsoft licensing
54-40-85	Internal Service IT Expense	STORM SEWER FUND	Expenditure	Ongoing	810	210	1,020	Microsoft licensing
55-40-86	Internal Service IT Expense	CULINARY WATER FUND	Expenditure	Ongoing	1,460	525	1,985	Microsoft licensing

AGENDA NEXT

CITY COUNCIL AGENDA REPORT
ITEM #6

HIGHLAND CITY

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **RESOLUTION:** Adopting the Fiscal Year 2022-2023 Certified Tax Rate

TYPE: **LEGISLATIVE:** The Council will adopt the City's certified tax rate

PURPOSE:
The City Council will adopt the Certified Tax Rate for the FY 2022-2023 budget. The proposed rate does not include a tax increase. The Council will take appropriate action.

BACKGROUND:
The Certified Tax Rate is the rate calculated by Utah County for Highland to receive the same amount of property tax revenue as last year with growth added.

According to State Code, local governments should receive their Certified Tax Rate by June 8. State Law requires cities to adopt the certified tax rate by June 22 and the final budget on June 30.

Last year, the certified tax rate for Highland City was set to 0.001122 with total estimated revenue of $2,127,161. The rate assigned was as follows:

- 0.000975 for Highland City General Operations with anticipated collections of $1,848,469
- 0.000147 for the Highland City Library with anticipated collections of $278,692.

The FY2023 proposed certified tax rate for the City is .000817 with total estimated revenue of $2,251,223. The rate is assigned as follows:

- 0.000710 for Highland City General Operations with anticipated collections of $1,956,387
- 0.000107 for the Highland City Library with anticipated collections of $294,836.

FISCAL IMPACT:
The Certified Tax Rate is consistent with property tax projections included in the FY2023 budget.

RECOMMENDATION:
Staff recommends that the Council approve the resolution adopting the Certified Tax Rate consistent with the rate proposed by Utah County.

PROPOSED MOTION:

I move the City Council approve the resolution adopting the 2022 Certified Tax Rate for Highland City as .000817.

ATTACHMENTS:

1. Resolution

RESOLUTION NO. R-2022-XX

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH ADOPTING THE FISCAL YEAR 2022-2023 CERTIFIED TAX RATE

BE IT HEREBY RESOLVED, by the City Council of Highland:

That a tax rate of .000817 (.000710 General Operating; .000107 Library) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2022 through June 30, 2023 for the purpose of providing for a General Fund for the City of Highland, Utah, a municipal corporation, in the State of Utah; and

BE IT FURTHER RESOLVED, that the City Recorder is hereby directed to send a copy of this resolution to the County Auditor of Utah County so that this levy can be placed on the tax rolls and collected according to law.

THIS RESOLUTION APPROVED AND ADOPTED, this 21st day of June, 2022 by the City Council of Highland, Utah.

HIGHLAND CITY, UTAH

_____
Kurt Ostler
Mayor

ATTEST:

_____
Stephannie Cottle
City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L.Smith	□	□

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #7

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING & RESOLUTION:** Interfund Transfer from the Pressurized Irrigation Fund to the General Fund

TYPE: **LEGISLATIVE:** The Council will consider an interfund transfer

PURPOSE:
The City Council will hold a public hearing to consider the adoption of a resolution allowing a transfer of $108,000 from the Pressurized Irrigation Fund to the General Fund for Fiscal Year 2022-2023. The Council will take appropriate action.

BACKGROUND:
Accounting principles and the State Auditor allow the General Fund to charge the Enterprise Funds for an overhead charge for services provided to manage the Funds. At the same time, Enterprise Funds are allowed to charge the General Fund for services provided to it. The State Auditor also allows for subsidy transfers from an Enterprise Fund to the General Fund. The Office of the State Auditor's State Compliance Audit Guide outlines the procedures for doing an Interfund Transfer from an Enterprise Fund to the General Fund in what is called a subsidy transfer. The City Council must hold an Enterprise Fund hearing, explaining the intention of transferring the money to another fund, the amount of money transferred, and the percentage of the total Enterprise Fund expenditures represented by the transfer.

Currently the General Fund pays the Pressurized Irrigation Fund $108,000 a year to water the estimated 181 acres of park, open space, and park strip land owned by the City. This resolution would allow the Pressurized Irrigation Fund to transfer the $108,000 back into the General Fund.

FISCAL IMPACT:
The $108,000 transfer represents approximately 2% of the Pressurized Irrigation expenses. The transfer back to the General Fund means that each customer is subsidizing the General Fund approximately $2.00 per month to water the City's parks, open space and park strips. This transfer leaves additional money to pay for general government services out of the General Fund.

RECOMMENDATION:

Staff recommends the Council hold a public hearing and approve the resolution authorizing the proposed transfer.

PROPOSED MOTION:

I move that the City Council adopt the Resolution authorizing the transfer of $108,000 from the Pressurized Irrigation Fund to the General Fund for the fiscal year 2022-2023 budget.

ATTACHMENTS:

1. Resolution

RESOLUTION NO. R-2022-XX

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH APPROVING THE INTERFUND TRANSFER FROM THE PRESSURIZED IRRIGATION FUND TO THE GENERAL FUND FOR BUDGET FISCAL YEAR 2022-2023

WHEREAS, the State Auditor allows for subsidy transfers from an Enterprise Fund to the General Fund when certain conditions are met; and

WHEREAS, the City has met the conditions outlined by the State Auditor for such an Interfund Transfer; and

WHEREAS, the General Fund currently pays the Pressurized Irrigation Fund to water the estimated 181 acres of park, open space, and park strip land owned by the City; and

WHEREAS, the Council believes that it is in the best interest of the City to have the Pressurized Irrigation Fund reimburse the General Fund for the cost of watering of park, open space, and park strip land owned by the City.

NOW, THEREFORE BE IT RESOLVED that by Resolution of the Highland City Council, the cost of watering the park, open space, and park strip land owned by the City shall be transferred from the Pressurized Irrigation Fund into the General Fund. This amount is budgeted to be $108,000 for Fiscal Year 2022-2023.

This resolution shall take effect on July 1, 2022.

PASSED and ADOPTED by Highland City Council this 21st day of June, 2022.

HIGHLAND CITY, UTAH

_____

Kurt Ostler, Mayor

_____

Stephannie Cottle, City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #8

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **RESOLUTION:** Adoption of New Utility Rates

TYPE: **LEGISLATIVE:** The Council will act in a legislative capacity in considering adoption of new utility rates

PURPOSE:

The City Council will consider a request to increase utility rates. The Council will take appropriate action.

BACKGROUND:

Utility rates were reviewed by Lewis, Young, Robertson, and Burningham, Inc. (LYRB) and culinary water rates were adjusted in 2021. In response to rising construction costs, the Council authorized a contract with LYRB to again review the utility rates.

LYRB included the following in their analysis:

- Cost of service – future operating and maintenance costs, contracts, repair and replacement, capital expenditures, funding for current system deficiencies and bond service coverage ratios
- Revenue growth and sufficiency – ability of each utility to pay its own way
- Cash reserves – goal to maintain a minimum of 365 days of cash on hand

The primary focus of this review was to capture capital project costs that have increased since the 2021 study was completed. Preliminary findings and recommendations were presented to the Council in a work session on May 17, 2022.

<u>Culinary Water Transfer</u>

Staff has discussed with LYRB the possibility of a one-time transfer of $500K from the General Fund to the Culinary Water Fund for the purpose of replenishing funds depleted to pay for urgent work on two wells in 2021 and allow capital improvement projects to move forward. The source of these funds is FY2023 projected net revenue in the General Fund, or existing fund balance if necessary. Making this transfer would allow the City to increase the culinary water rates 20% instead of the 45% previously identified. For example, the base rate for residential connections would increase from $15.91 to $19.09 per month, instead of the $23.07 previously identified (a savings of $3.98 per month). Commercial base and consumption rate adjustments would also see a similar proportional savings.

The other results and recommendations now presented for Council consideration remain

unchanged from the information presented in the previous work session.

FISCAL IMPACT:

The proposed changes will improve the fiscal health of the utility funds, increase the number of days of cash on hand, and allow critical capital projects to move forward. Without these rate adjustments, critical projects would be delayed, putting at risk the City's ability to maintain utility services.

RECOMMENDATION:

Staff recommends that the City Council:

1. Discuss and determine if a $500K transfer should be made from the General Fund to the Culinary Water Fund; and
2. Hold a public hearing and adopt the recommended increases to the utility rates.

PROPOSED MOTION:

I move that the City Council approve the resolution adopting the recommended utility rate increases [amended consistent with a transfer of $500,000 from the General Fund to the Culinary Water Fund].

ATTACHMENTS:

1. Utility Fund Financial Plan Updated Analysis – May 2022
2. Resolution

Attachment 1

UTILITY FUND FINANCIAL PLAN
UPDATED ANALYSIS
WATER, SEWER, STORM AND PRESSURIZED IRRIGATION

MAY 2022

AGENDA

- Review 2021 Recommended Rate Changes
- Evaluation of Needed Updates
- Recommendations

FINANCIAL PLAN OBJECTIVES

Key Policies

- **Financial Ratios**
  - Revenue Sufficiency – Each Utility Pays its Own Way
  - Cash Reserves – Goal to Maintain a Minimum of 365 Days of Cash on Hand
  - Debt Service Coverage Ratio – 1.25 Times Minimum
- **Ensure Ease of Implementation and Equity**
- **Review Rates for Five-Year Period**

2021 RATE RECOMMENDATIONS

2021 Rate Increases

- Water Rate Increase to Mitigate Dip in Fund Balance
  - 30% Increase to Base and Usage Fees

BASE RATE	PROPOSED
Residential	$15.91
Commercial	$33.15
Institutional	$33.15

CONSUMPTIVE RATE	PROPOSED
Residential (6,000 – 15,999 gallons)	$1.01
Residential (16,000+ gallons)	$2.65
Institutional (6,000+ gallons)	$1.35
Commercial (6,000+ gallons)	$1.33
Industrial (6,000+ gallons)	$1.70

- All Other Models:
  - No Change At This Time
  - Evaluate Working Capital and Debt Coverage Over Time
  - Entities should evaluate enterprise funds every 3-5 Years.

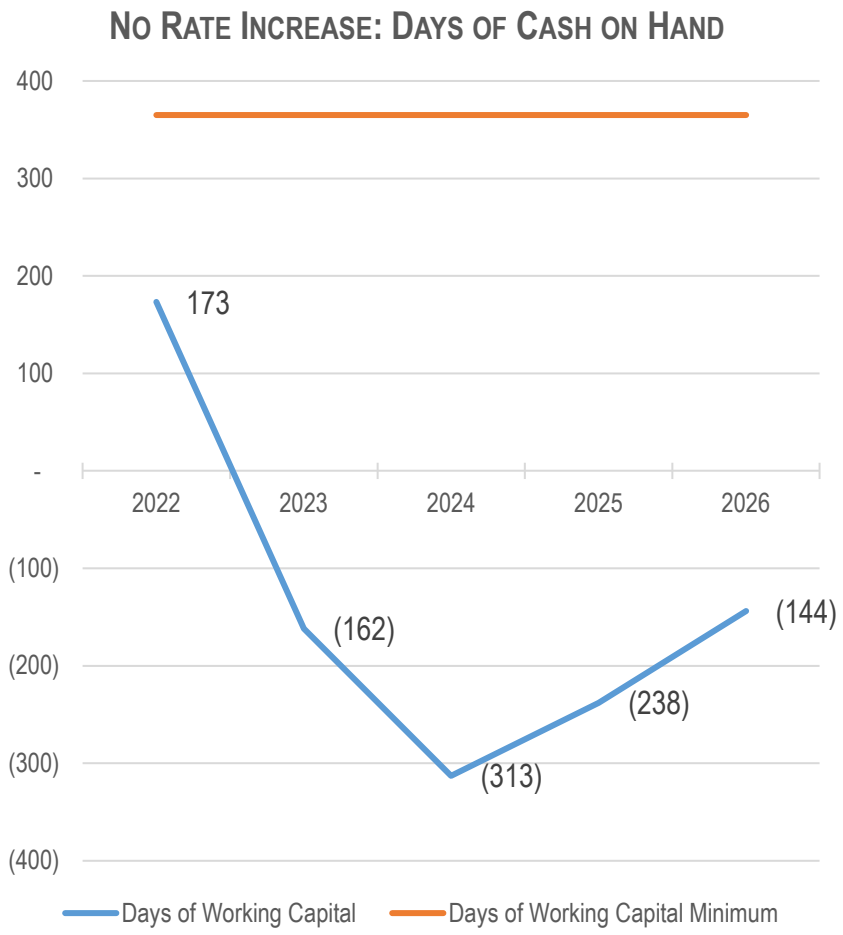
MODEL UPDATES

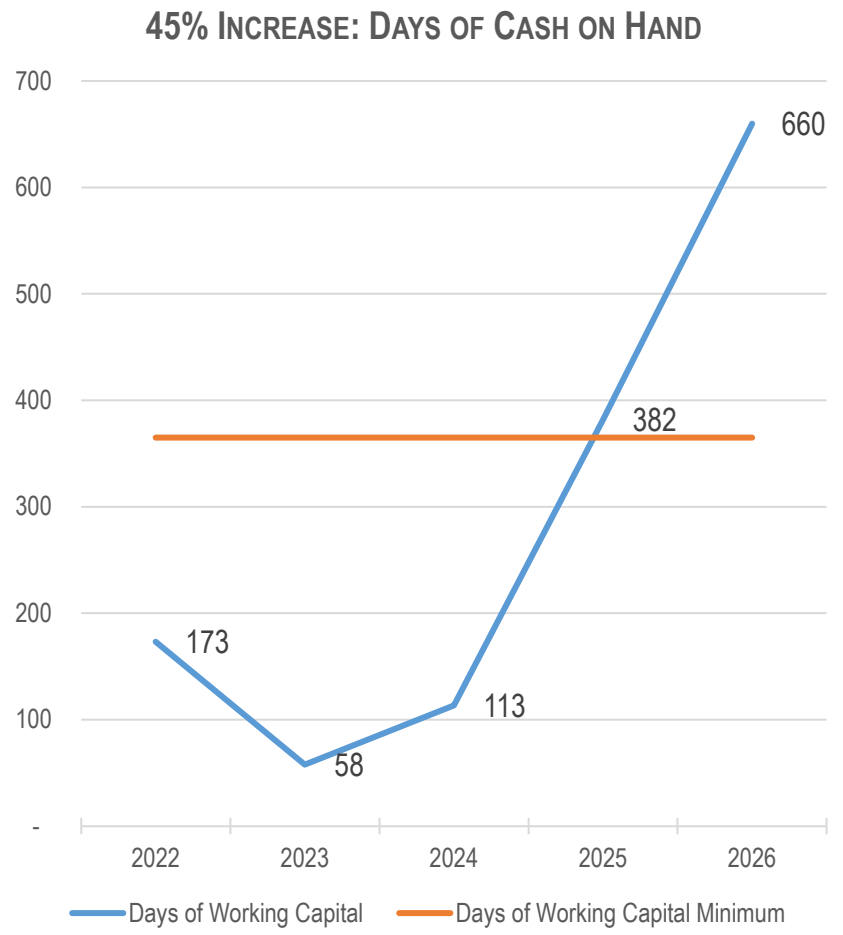
2022 Updates

- All Utilities Impacted by Increased Capital Costs
  - 2021 Water CIP: $2,790,788
  - 2022 Water CIP: $4,351,559
  - Increase: $1,560,771
  - 2021 Sewer CIP: 3,659,552
  - 2022 Sewer CIP: $6,279,292
  - Increase: $2,619,740
  - 2021 Storm CIP: $1,305,532
  - 2022 Storm CIP: $2,468,184
  - Increase: $1,162,652
  - 2021 PI CIP: $10,623,367
  - 2022 PI CIP: $12,338,128
  - Increase: $1,714,761

SCENARIO ANALYSIS

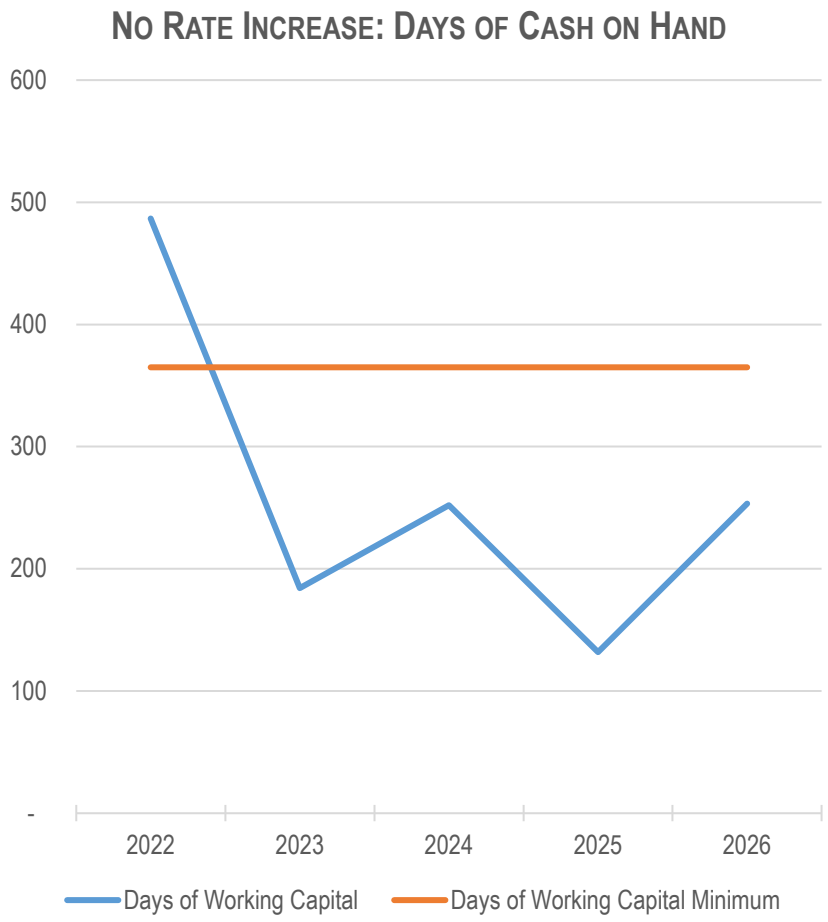
Water:

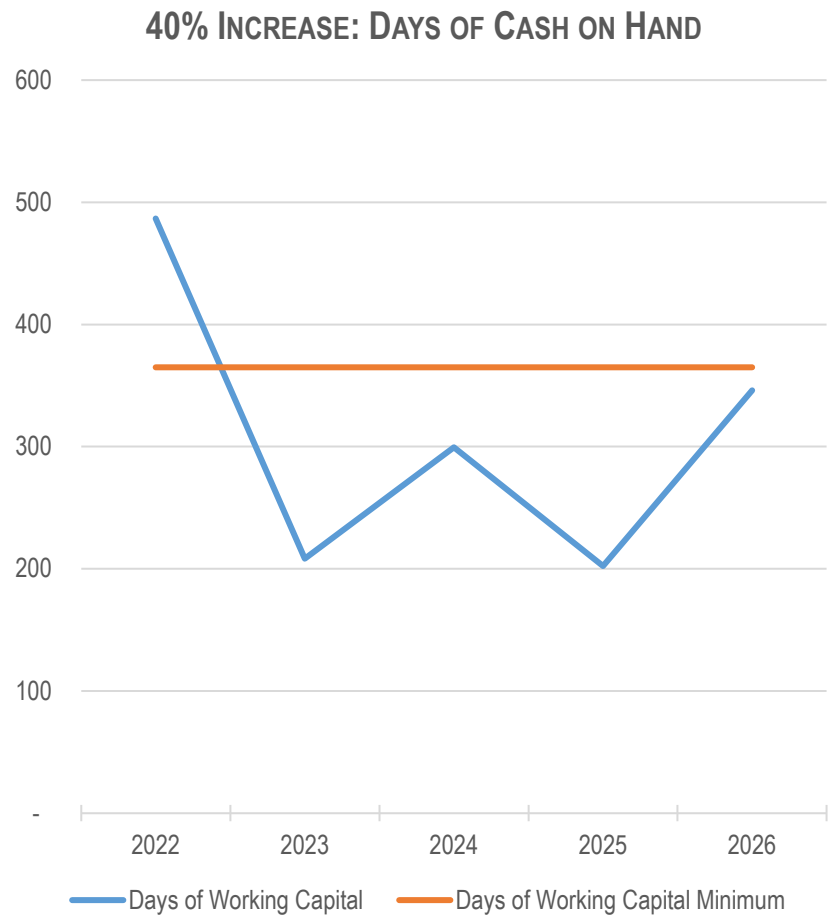




SCENARIO ANALYSIS

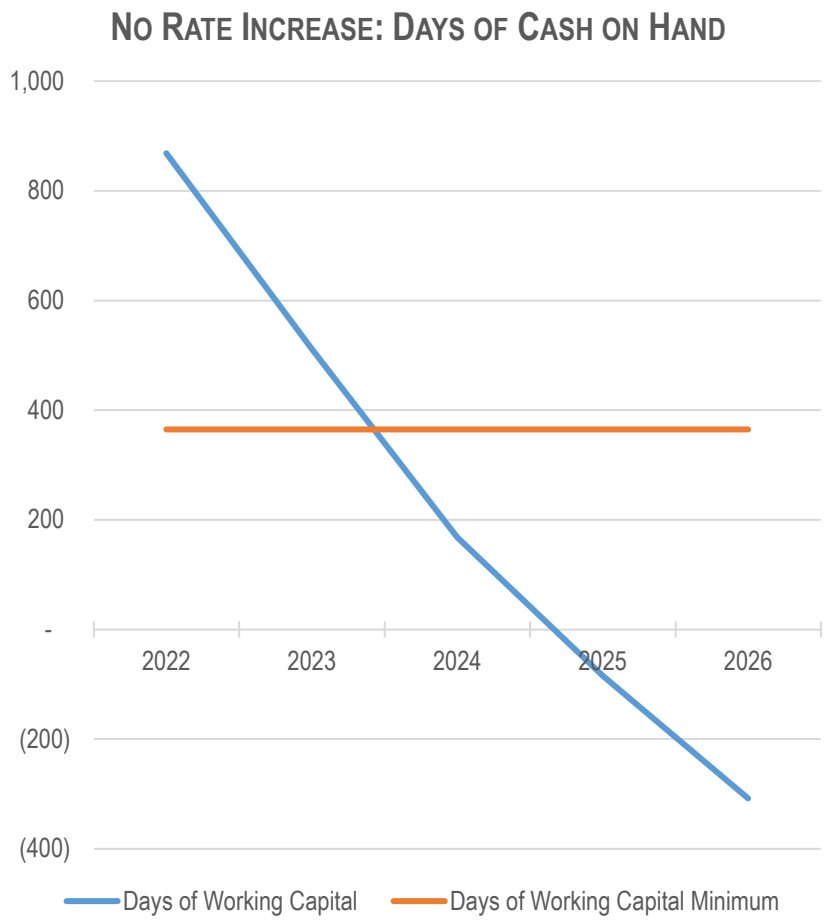
Sewer:

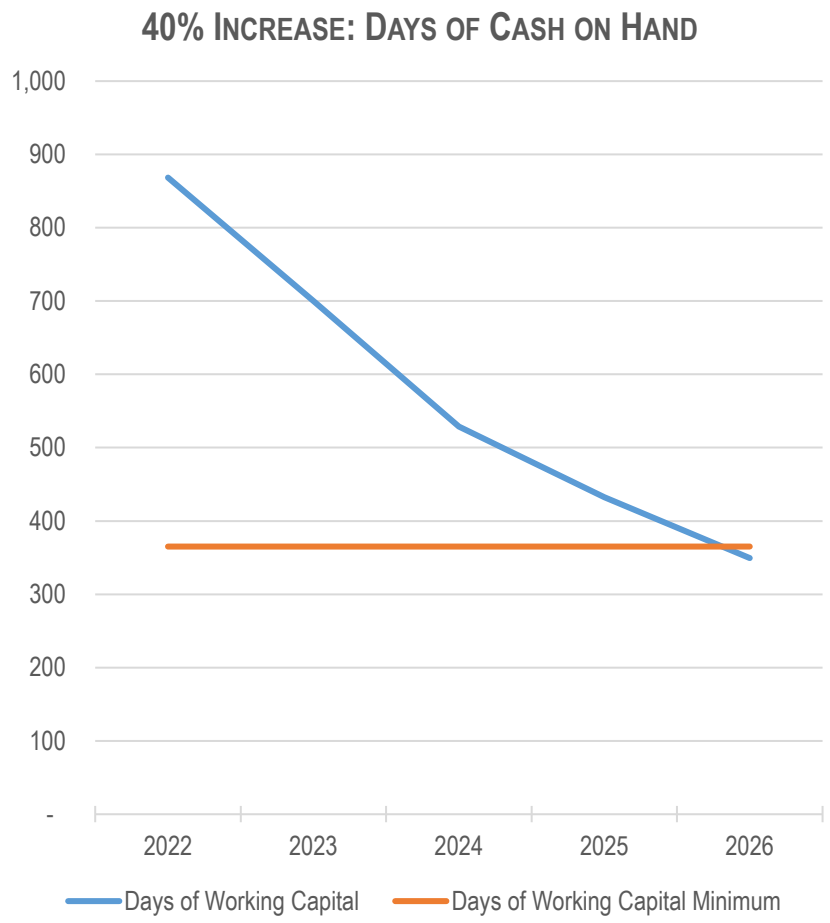




SCENARIO ANALYSIS

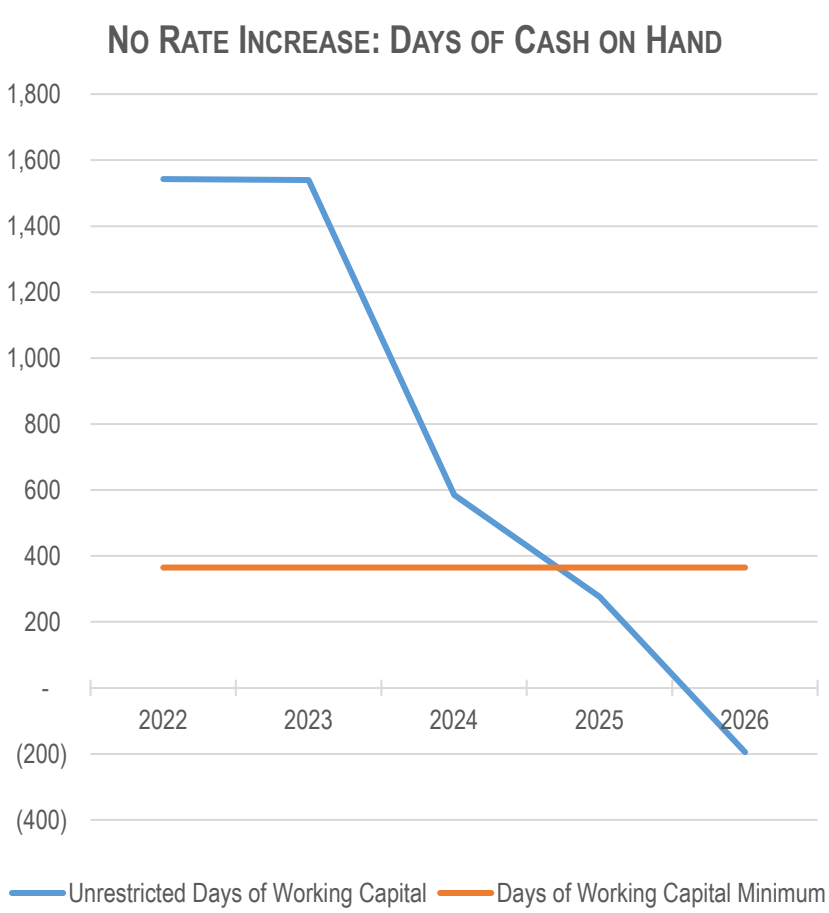
Storm:

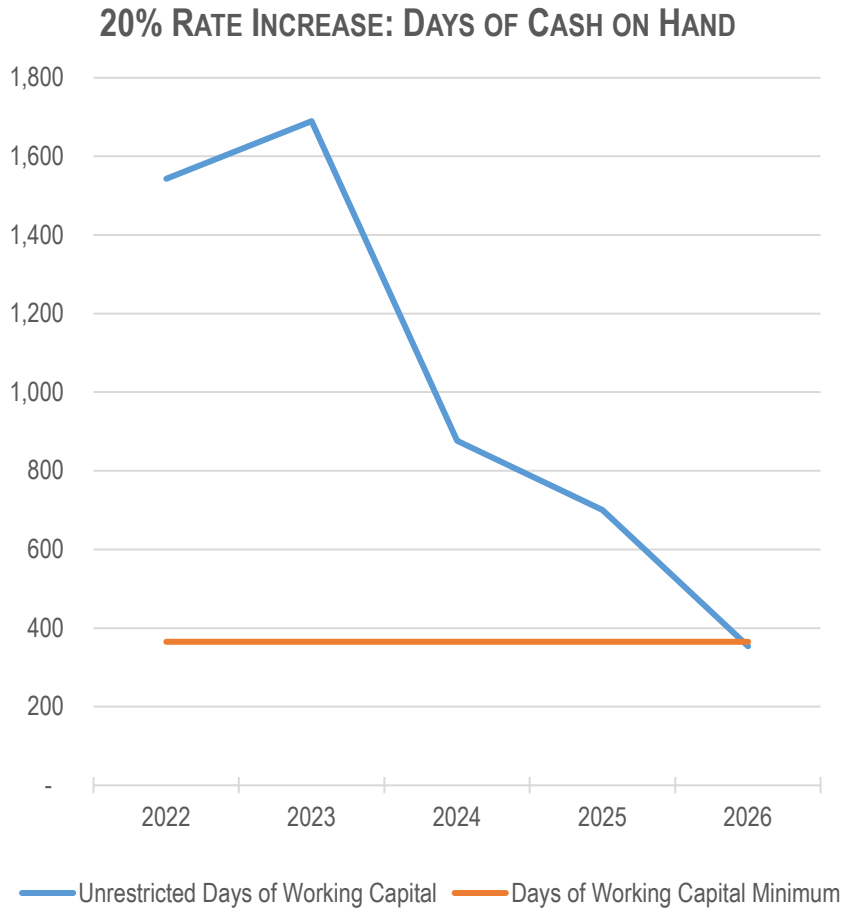




SCENARIO ANALYSIS

Pressurized Irrigation:





RECOMMENDATIONS

Proposed Water Rates

Proposed Base Rates	2022	2023
Residential (per Connection)	$15.91	$23.07
Commercial (per Connection)	$33.15	$48.07
Institutional (per Connection)	$33.15	$48.07
Consumptive Rate Adjustments	**2022**	**2023**
Residential (per 1,000 Gal, 6,000 – 15,999 gallons)	$1.01	$1.47
Residential (per 1,000 Gal, 16,000+ gallons)	$2.65	$3.85
Institutional (per 1,000 Gal, 6,000+ gallons)	$1.35	$1.96
Commercial (per 1,000 Gal, 6,000+ gallons)	$1.33	$1.92
Industrial (per 1,000 Gal, 6,000+ gallons)	$1.70	$2.47

Proposed Sewer Rates

Proposed Base Rates	2022	2023
Residential Base Rate (per Connection)	$5.11	$7.15
Non-Residential Base Rate (per Connection)	$6.20	$8.68
Production Rate (per 1,000 Gal)	$0.34	$0.48

RECOMMENDATIONS

Proposed Storm Rates

Proposed Base Rates	2022	2023
Residential Base Rate (per ESU)	$6.97	$9.76
Non-Residential Base Rate (per SF of Parking Lot)	$0.00136	$0.00190

Proposed Pressurized Irrigation Rates

Proposed Base Rates	2022	2023
Base Rate (per Connection)	$20.12	$24.14
Base Rate (per SF)	$0.000664	$0.000797

RESOLUTION NO. 2022-**

A RESOLUTION OF THE HIGHLAND CITY COUNCIL AMENDING THE CULINARY WATER, SEWER, STORM WATER AND PRESSURIZED IRRIGAITON RATES AND FEES AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, Highland City operates Culinary Water, Sewer, Storm Water, and Pressurized Irrigation systems to ensure the public health, safety and welfare of its citizens; and

WHEREAS, the City has identified needed improvements to the systems based on current needs and increased usage; and

WHEREAS, the City has identified needed maintenance to the systems to ensure the system is maintained properly; and

WHEREAS, it is the responsibility and obligation of the Highland City Council to ensure that the costs of the systems are paid through the City's Culinary Water, Sewer, Storm Water, and Pressurized Irrigation Enterprise Fund and that said funds remain solvent; and

WHEREAS, the City has completed a utility rate study to determines if the City's utility rates are sufficient to meet its current and future delivery, maintenance and capital needs; and

WHEREAS, the utility rate study found that there is not sufficient funding in the Culinary Water, Sewer, Storm Water, and Pressurized Irrigation Enterprise Funds to meet current and future delivery, maintenance needs, capital needs, minimum debt service ratios and cash balances; and

WHEREAS, the Council finds that amending the utility fees and rates as specifically provided herein is in accordance with Utah Law and City ordinances and furthers the public health, safety and welfare.

NOW, THEREFORE, BE IT RESOLVED by the Highland City Council as follows:

SECTION 1: The culinary water, sewer, storm water, and pressurized irrigation rates are hereby adopted as proposed in the Utility Fund Financial Plan Updated Analysis dated May 2022.

SECTION 2: The Highland City Council shall review the rate and fee annually with a comprehensive review every five years to ensure that current and future delivery, maintenance needs, capital needs, minimum debt service ratios and cash balances are met.

SECTION 3: This Resolution shall take effect July 1, 2022.

SECTION 4: If any ordinances, resolutions or polices of Highland City heretofore adopted are inconsistent herewith they are hereby amended to comply with the provisions hereof. If they cannot be amended to comply with the provisions hereof, they are hereby repealed.

SECTION 5. If any provision of this Resolution is for any reason held by any court of competent jurisdiction to be unenforceable, such provision or portion hereof shall be deemed separate, distinct, and independent of all other provision and such holding shall not affect the validity of the remaining portions of this Resolution.

PASSED AND ADOPTED by the Highland City Council, June 21, 2022.

HIGHLAND CITY, UTAH

_____
Kurt Ostler, Mayor

ATTEST:

_____
Stephannie Cottle, City Recorder

COUNCILMEMBER	YES	NO
Timothy Ball	□	□
Brittney Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott Smith	□	□

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #9

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **RESOLUTION:** Public Safety Fee

TYPE: **LEGISLATIVE:** The Council will consider a proposed increase to the Public Safety Fee

PURPOSE:

The City Council will consider a proposed increase to the public safety fee. The Council will take appropriate action.

BACKGROUND:

In June 2019, the City Council instituted City Ordinance O-2019-10 allowing for assessment of a monthly public safety fee to utility customers in Highland City. The fee was set at $11.50 per month and has remained the same since.

As Police and Fire/EMS to the City are projected to increase by approximately $665,000 in FY2023, the City Council has provided direction to set the public safety fee at $17.00. The increase in the fee will offset $311,000 of the $665,000 public safety cost increase.

FISCAL IMPACT:

The increase of the monthly public safety fee from $11.50 to $17.00 is anticipated to generate a total of $961,000, $311,000 more than budgeted in FY2022. The remaining public safety cost increase will be funded by other ongoing revenue sources such as property and sales taxes in the General Fund.

RECOMMENDATION:

Staff recommends that the Council approve the resolution adopting the increase of the public safety fee to $17.00 per month.

PROPOSED MOTION:

I move that City Council approve the resolution adopting the increase of the public safety fee to $17.00 per month.

ATTACHMENTS:

1. Resolution

Highland City, Utah

RESOLUTION NO. 2022-XX

A RESOLUTION AMENDING AND ADOPTING A PUBLIC SAFETY FEE PURSUANT TO HIGHLAND CITY MUNICIPAL CODE § 3.48.030

WHEREAS, Highland City has previously established the Lone Peak Public Safety District ("District") by interlocal agreement with Alpine City to provide for fire protection, law enforcement, and related public safety services;

WHEREAS, Highland City is responsible pursuant to said interlocal agreement to pay a proportional amount of the costs of providing public safety services through the Distract;

WHEREAS, in order to fund Highland City's portion of the costs and expenses related to the District, Highland City adopted ordinances establishing a public safety fee, codified as Highland City Municipal Code Title 3, Chapter 48, ;

WHEREAS, Section 3.48.030 of said ordinance establishes a "Public Safety Fee," in the amount set forth in the Highland City Fee Schedule, which fee may be modified by resolution of the City Council in such amounts as deemed necessary to provide funds to properly fund public safety;

WHEREAS, the Board of the Lone Peak Public Safety District adopted the final budget for the District on May 11, 2022;

WHEREAS, the budget for the Lone Peak Public Safety District requires an increased contribution from both Alpine City and Highland City in order to provide public safety services as desired and necessary by the cities;

WHEREAS, the increased costs for the Lone Peak Public Safety District are necessary to respond to the recent and difficult economic circumstances faced by public entities and individuals state- and nation-wide, in order to continue providing public safety services, with appropriate personnel and equipment, at the level of service needed and desired by the Cities

WHEREAS, the Highland City Council has carefully studied and reviewed numerous options for providing for the increased costs of providing public safety services through several public meetings, including various levels of increases to the public safety fee;

WHEREAS, the Highland City Council has considered comments made by residents regarding the public safety fee and a potential increase thereto;

WHEREAS, the Highland City Council finds that amending the fee as set forth herein shall ensure continued public safety services as desired and needed by Highland City residents, and that it is in the best interests of the health, safety, and welfare of the residents of Highland City that the fee be increased as set forth herein;

NOW THEREFORE, BE IT RESOLVED by the Highland City Council as follows:

1. Pursuant to Highland City Municipal Code 3.48.030, the Highland City Council hereby adopts and approves the following amount as the public safety fee for Highland City: $17.00.

2. The fee adopted by this Resolution shall be added to the Highland City fee schedule and shall repeal and replace all other public safety fees previously adopted by Highland City.

3. Nothing in this Resolution shall affect any other fee, charge, resolution, or ordinance adopted or imposed by Highland City.

4. This resolution shall take effect immediately upon adoption.

RESOLVED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH, this _____ day of _____, 2022.

_____
Mayor

ATTESTED:

_____
City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #10

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **RESOLUTION:** Garbage & Recycling Rates

TYPE: **LEGISLATIVE:** The Council will consider rate increases to garbage & recycling rates

PURPOSE:

The City Council will consider updating the garbage and recycling can rates due to contract increases with Waste Management. The Council will take appropriate action.

BACKGROUND:

In March 2020, the City Council selected Waste Management from among three different companies who submitted proposals for Highland's garbage and recycling pickup. Of the three bidders, Waste Management's proposal was the lowest overall cost.

Garbage revenue is derived solely from the monthly fees paid by residents on their utility bills. Garbage expenses are mainly composed of direct garbage costs from our hauler – Waste Management and the garbage transfer station – North Pointe. There are also some other costs that go into the total expenses including salaries and billing expenses. Previous direction from City Council has established that the revenue generated from monthly fees cover the cost of garbage collection costs so that the General Fund does not have to otherwise subsidize this function.

As per the service contract, Waste Management has determined it is necessary to increase charges to the City based on market conditions such as labor, equipment, and fuel costs. As a result, the following rate changes are necessary to sustain current service levels:

	Current Monthly	Proposed Monthly	Monthly Difference
First Garbage Can	$9.61	$10.75	$1.14
Second Garbage Can	$6.76	$7.49	$0.73
Recycling Can	$6.27	$7.18	$0.91
TOTAL	$22.64	$25.42	$2.78

FISCAL IMPACT:
The proposed rate increases will allow the City to generate sufficient garbage collection revenue to cover the cost of this service and avoid an estimated deficit of $130,000 in FY2023 if rates were not changed.

RECOMMENDATION:
Staff recommends the City Council approve the resolution adopting the new garbage collection fees.

PROPOSED MOTION:
I move that City Council approve the resolution adopting the new garbage collection fees.

ATTACHMENTS:
1. Resolution

RESOLUTION NO. 2022-XX

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH
Fee Schedule Amendments for Garbage and Recycling Can Fees

WHEREAS, the City pays a number of costs to provide garbage and recycling hauling for residents; and

WHEREAS, the City Council finds it in the best interest to charge residents for all garbage hauling related costs.

NOW, THEREFORE, by Resolution of the Highland City Council, the garbage and recycling can fees are set forth as follows:

- First Garbage Can – $10.75
- Second Garbage Can – $ 7.49
- Recycling Can – $7.18

This resolution and shall take effect on July 1, 2022.

PASSED by Highland City Council this 21st day of June 2022.

HIGHLAND CITY, UTAH

_____
Kurt Ostler, Mayor

_____
Stephannie Cottle, Highland City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #11

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING & RESOLUTION:** Adopting FY2023 Fee Schedule

TYPE: **LEGISLATIVE:** The Council will consider changes to the Consolidated Fee Schedule

PURPOSE:
The City Council will hold a public hearing and consider adopting the FY2023 Consolidated Fee Schedule. The Council will take appropriate action.

BACKGROUND:
Each year as a part of the budget process, staff works to update the fee for the upcoming budget year. Attached you will find the proposed fee schedule and fees that staff is recommending adjusting are in red text. Below are key items of those changes:

- Public safety fee – $17.00
- Credit card processing fee (non-utility payments) – 2.25% to 3.00% of transaction, dependent on card type used
- Building permits
  - Lot infrastructure bond – $4,000.00
  - Reinspection fee – $100.00
  - Solar valuation – $2.76 per watt
- Impact fees
  - Pressurized irrigation – $.51 per square foot of permeable surface
  - Sewer, multi-family – Central $1,581.00, Southeast $2,773.00
- Building Miscellaneous Fees
  - Culinary water meter – $546.18
  - Pressurized irrigation meter – $607.51
  - SWPP inspection (single family) – $1,500.00
  - SWPP inspection (multi-family) – $50.00 per unit
- Fire Department Reinspection Fee (Business licenses) – $100.00
- Cemetery
  - Burial plot fees – resident rate increases to $1,17.005 and non-resident rate increases to $1,641.00; based on the Cemetery Perpetual Care Fund Study, these costs increase 3% every year in order to help build a perpetual care

fund reserve that the City can use in the future for the maintenance costs of the cemetery when plots are no longer being purchased
    - Temporary grave marker – $25.00
- Civic Events
    - Youth fishing (resident) – $30.00
    - Youth fishing (non-resident) – $35.00
- Pavilion rental
    - Resident, half-day – $20.00
    - Resident, full day – $40.00
    - Non-resident, half-day – $70.00
    - Non-resident, full day – $100.00
- Highland Fling – various changes and additions related to events, parade entries, and sponsorships
- Library – late e-reader return fees at $1.00 per day (same as movies)
- Planning & zoning
    - Various application fee changes
    - Public utility easement vacation – $25.00
- Garbage & recycling
    - Garbage can – $10.75
    - Additional garbage can(s) – $7.49
    - Recycle can(s) – $7.18
    - Various miscellaneous fee updates
- Utility charges – various rate changes based on recent utility rate study

FISCAL IMPACT:

The fiscal impact of these proposed changes is dependent on the demand for particular items. Staff does not anticipate a large impact to the City's budget with any of these changes.

RECOMMENDATION:

Staff recommends the Council hold a public hearing and adopt the resolution approving the revised consolidated fee schedule.

PROPOSED MOTION:

I move that City Council approve the resolution approving the revised consolidated fee schedule.

ATTACHMENTS:

1. Proposed Fee Schedule
2. Resolution

Highland City
Comprehensive Fee Schedule
Fiscal Year 2023

HIGHLAND CITY

Building Permit, Impact Fees, Miscellaneous Fees

Building Permits

Lot Infrastructure Bond (including but not limited to sidewalk, curb, pavement, meter boxes) $4,000.00
Permit Fee .....As set forth in the ~~2015~~ International Building Code
Plan Check Fee .....As set forth in the ~~2015~~ International Building Code
Reinspection Fee $100.00
Same-day Inspection Cancellation Fee $65.00
Solar Valuation ..... $2.76 per watt
State Tax ..... 1% of total building permit fee

Building Permit Deposits

Accessory Structure, Solar, Remodel, Addition, or Basement..... $45.00
Commercial..... $500.00
Home $500.00
Swimming Pool..... $100.00

Commercial Impact Fees

Fee schedule as set forth by current impact fee study

Residential Impact Fees

Single Family

Culinary Water Impact Fee (southeast) $603.00
Parks $5,854.00
Pressurized Irrigation .....$0.51 per square foot of permeable surface of lot
Public Safety
- Police $245.02
- Fire $515.67

Roads $538.00
Sewer per ERC .....
- Central $1,581.00
- Southeast $2,773.00

Timpanogos Special Service District $1,785.55

Multi Family

Culinary Water Impact Fee (southeast) $603.00
Parks $4,804.00
Pressurized Irrigation .....$0.51 per square foot of permeable surface of lot
Public Safety
- Police $138.05
- Fire $409.05

Roads
- Attached 6-8 units per acre ..... $328.00-$376.00
- Senior Restricted Housing..... $194.00

Sewer per ERC
- Central $1,581.00
- Southeast $2,773.00

Timpanogos Special Service District $1,785.55

Miscellaneous Fees

Culinary Water Meter (3/4 inch) $546.18
Culinary Water Meter Flat Lid Upgrade $47.20
Infrastructure Reimbursement (only applicable to the subdivisions listed below)
- Skye Estates $390.00
- Highland Oaks $627.00

Pressurized Irrigation Meter (3/4 inch) $607.51
~~Storm Water ..... $1500.00~~
SWPP Inspection
Single Family $1,500.00
Multi Family (Attached Dwelling Units) ..... $50.00 per unit, $1,500 minimum
Subdivisions & Other Developments $2,500.00

Business Licensing & Solicitors

Commercial Business Licenses

Business License Filing Fee (unless specifically noted below) $90.00
Business Renewal Fee (unless specifically noted below) $60.00
Auto Repair/Mechanical $230.00
Auto Repair/Painting $300.00
Mobile Paint Services $230.00
Gasoline/Propane Dispensing (gas stations) $230.00
Dry Cleaners $160.00
Large Retail (grocery stores) $300.00
Tobacco-Smoke Shop $275.00
Secondhand Dealers
- Pawnbrokers $325.00
- Used/Exchanges/Coin $175.00

Hotel/Motel/Rooming House $375.00
Short-term Rentals $90.00
Fireworks - Indoor Sales/Outdoor Sales $225.00
Hospitals $300.00
Private Clubs w/Liquor License $420.00
Wholesale/Bulk Oil Dispensing $300.00
Mineral Extraction $400.00
Hazardous Materials
- Storage Only $230.00
- Mixing/Dispensing/Use $300.00
- Large $375.00

Home Occupation Licenses

Filing Fees

Home Occupation *(unless specifically noted below)* $60.00
Home Occupation with no off-site impact $0.00

Administrative Fee *(printed license for exempt businesses)* $10.00
Home Daycares, Preschools and Dance Studios $90.00
Home Occupation with Hazardous Materials $90.00
Hobby Breeder $60.00

Renewal Fees

Home Occupation *(unless specifically noted below)* $25.00
Home Occupation with no off-site impact $0.00
Administrative Fee *(printed license for exempt businesses)* $10.00
Home Daycares, Preschools and Dance Studios $60.00
Home Occupation with Hazardous Materials $60.00
Hobby Breeder $25.00

Business License Penalty Late Fees

Monthly rate ..... 10.00% of renewal fee

Temporary Use Permit

Permit $25.00

Business is also required to have a Highland City business license.

Solicitors

Solicitor Fees (group of 2 or more) $125.00
Solicitor Fees (single) $50.00

Miscellaneous

Business License Fire Department Reinspection Fee $100.00
Replacement/additional copy of Business License $10.00

Cemetery

Burial Plot

Resident $1,175.00
Non-Resident $1,641.00

Single Burials

Weekday $600.00
Weekend or Holiday $950.00

Double Burials

Weekday $750.00
Weekend or Holiday $1,150.00

Burials for Cremains and Caskets 36' or less

Weekday $500.00
Weekend or Holiday $850.00

Disinterment

Weekday $650.00
Weekend or Holiday $1,080.00

Disinterment of Cremains and Caskets 36' or less

Weekday $435.00
Weekend or Holiday $755.00

Burial Lot Transfers

Fee $25.00

Temporary Grave Marker

Fee $25.00

Civic Events (Non-Fling Related)

Youth Fishing Resident $30.00
Youth Fishing Non-Resident $35.00
Fishing Pole Rental $5.00
Movie in the Park Sponsorship $750.00
Other Events ..... TBD

Vendors (3 hours)

Food Vendor $25.00
Food Vendor Electricity Outlets $10.00/outlet
Non-Food Vendor $10.00
Non-Food Vendor Electricity Outlets $10.00/outlet

Facility Rentals

Building

Council Chambers, Community Center

Resident ..... $15.00 per hour
Non-resident ..... $30.00 per hour
Non-profit organization ..... $5.00 per hour
This is the only fee non-profits are subject to.
Government organizations ..... $5.00 per hour
This is the only fee governments are subject to.
Food Fee $50.00
Piano Use Fee $10.00
Projector Fee $10.00
Refundable Room Deposit $150.00

Fields

Beacon Hills Lower, Beacon Hills Upper, Lone Peak East, Lone Peak West, Mitchell Hollow, Wimbleton South, Canterbury PI, Heritage Park, Town Center

Cedar Hills City Recreation League ..... $2 per Highland resident per sports season
Other governmental agencies ..... $5.00 per hour

Portable Toilet Maintenance ..... Divided equally among the City and renting organizations
Baseball Field Marking Fee $25.00
Refundable Deposit $150.00

Non-profit entities
Practices ..... $5.00 per hour
Competition or Clinics ..... $10.00 per hour
Day Rental $75.00

For-profit entities
Practices ..... $15.00 per hour
Competition or Clinics ..... $30.00 per hour
Day Rental $225.00

Pavilion
Highland Glen, Heritage, Town Center Meadows, Merlin B. Larson, and Mitchell Hollow
Resident
Half-Day Rental $20.00
Full Day Rental $40.00
Non-resident
Half-Day Rental $70.00
Full Day Rental $100.00
Government organizations ..... $0.00 per hour
Refundable Pavilion Key Deposit (Highland Glen) $50.00

Campground
Canyon Oaks
Resident ..... $25.00 per 24 hours
Non-Profit or Government Organizations ..... $25.00 per 24 hours
Non-resident ..... $50.00 per 24 hours

Highland Fling
Magazine Ad (Non-sponsor)
Full page $600.00
One-half page $350.00
One-third page $225.00
One-quarter page $150.00
One-eighth page $100.00

Ad Design
Full page (simple) $80.00
Full page (complex) $120.00
One-half page (simple) $40.00
One-half page (complex) $80.00
One-third page (simple) $30.00
One-third page (complex) $60.00
One-fourth page (simple) $20.00

One-fourth page (complex) $40.00
One-eighth page (simple) $20.00
One-eighth page (complex) $40.00

Events

5K Early Registration $15.00
5K Late Registration $25.00
5K On Site Registration (no shirt guaranteed)..... $30.00
1 Mile Fun Run Early Registration $10.00
1 Mile Fun Run Late Registration & On Site Registration $15.00
Baby Celebration $12.00
Baby Celebration Late Registration $15.00
Car Show with shirt $20.00
Car Show without shirt $10.00
Disc Golf Tournament without Trilogy Set..... $40.00
Disc Golf Tournament with Trilogy Set..... $15.00
Disc Golf Tournament – Youth without Trilogy Set..... $25.00
Disc Golf Tournament – Youth with Trilogy Set $10.00
Family Adventure Race..... $25.00
Strong Man Competition..... $38.00
Utah State Hammer Championship & Highland Games..... $43.00
Strong Man Competition & Utah State Hammer Championship & Highland Games $68.00
Hot Air Balloon Ride (tethered) $5.00
Hot Air Balloon Ride (flight) $50.00
Kid's Zone Pre-Registration $20.00
Kid's Zone Day Of..... $22.00
Kid's Zone Per Ride ..... $1.00-$5.00

Parade Entry

Non-Highland Business..... $200.00
Highland Business $100.00
Non-Resident $100.00
Politicians $25.00
Sports/Cheerleading Teams $25.00
Non-Parade – handing out flyers along parade route $25.00
Sponsor/Church Group/School Group/Non-Profit/Government/Highland Resident..... $0.00

Sponsor

Title Sponsor..... $4,000.00
Diamond Sponsor $2,500.00
Platinum Sponsor..... $1,500.00
Gold Sponsor..... $1,000.00
Silver Sponsor..... $750.00
Bronze Sponsor..... $350.00
Friend of Highland Fling..... In-kind donations

Vendor (All Day)

Non-Food Vendor Resident $50.00
Non-Food Vendor Non-Resident $100.00
Non-Food Vendor Electricity Outlets.....$25.00/outlet
Non-Food Vendor Non-profit..... $25.00
Food Vendor Resident $100.00
Food Vendor Non-Resident $150.00
Food Vendor Electricity Outlets.....$50.00/outlet

Vendor (Evening only)

Food Vendor..... $25.00
Food Vendor Electricity Outlets.....$10.00/outlet
Non-Food Vendor..... $10.00
Non-Food Vendor Electricity Outlets.....$10.00/outlet

Justice Court

Fee schedule set by Utah State Legislature.

Library

Late Book Return ..... $0.10 per day
Late Movie, Kit or E-reader Return ..... $1.00 per day
Black and White Copies/Printing (1 side)..... $0.10 per page
Color Copies/Printing (1 side) ..... $0.50 per page
Annual Non-Resident Library Fee..... $70.00
Item Replacement Processing Fee $5.00
Proctoring Service $10.00
Interlibrary Loan Request..... $3.00

Miscellaneous

Returned Payment Fee $20.00
Candidate Filing Fee $35.00
Surplus Equipment ..... Cost determined by Staff
Community Garden Annual Box Rental (full growing season)..... $40.00
Community Garden Annual Box Rental (after June 15)..... $30.00
Community Garden Annual Box Rental (after August 1)..... $20.00
Collection Fee 18%
Credit Card Processing Fee (non-utility payments) .....*2.25% – 3.00%
**Fee percentage dependent on card type used*

Planning and Zoning

Development

Accessory Dwelling Unit Application $25.00
Annexation Application..... $550.00

Conditional Use Permit $485.00
Co-locate Antenna Application $280.00
Architectural Approval $575.00
Development Code Amendment Application $1,000.00
Municipal Code Amendment Application $500.00
General Plan Amendment Application $1,000.00
Group Home Review $485.00
Reasonable Accommodation Application $25.00
Planned Development District Application $1,000.00
Plat Amendment Fee $550.00
Parcel Boundary Adjustment $200.00
Right-of-way Vacation Application $200.00
Re-zoning Application $1,000.00
Site Plan Application $725.00
Variance Application $500.00
Appeal Authority Application $1,500.00
Town Center Exaction Fee ..... $1.50 per square foot
Subdivision Extension Application ..... $62.50 per plat sheet plus $12.50 per lot
Sign Permit ..... Based on Uniform Building Code
Temporary Sign Permit $25.00

Subdivision Review and Engineering Base

Less than 10 Lots

Preliminary Plat Review – Engineer (2 reviews) $2,250.00
Preliminary Plat Review – Staff (2 reviews) $795.00
Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
Civil Review Fee – Engineer (2 reviews) $2,938.00
Civil Review Fee – Staff (2 reviews) $1,156.00
Construction Inspection Fee (up to 185 hours) $6,753.00

11-50 Lots

Preliminary Plat Review – Engineer (2 reviews) $4,125.00
Preliminary Plat Review – Staff (2 reviews) $795.00
Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
Civil Review Fee – Engineer (2 reviews) $4,750.00
Civil Review Fee – Staff (2 reviews) $1,156.00
Construction Inspection Fee (up to 185 hours) $6,753.00

51-100 Lots

Preliminary Plat Review – Engineer (2 reviews) $5,500.00
Preliminary Plat Review – Staff (2 reviews) $795.00

Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
Civil Review Fee – Engineer (2 reviews) $8,000.00
Civil Review Fee – Staff (2 reviews) $1,156.00
Construction Inspection Fee (up to 185 hours) $6,753.00

101+ Lots
Preliminary Plat Review – Engineer (2 reviews) $7,250.00
Preliminary Plat Review – Staff (2 reviews) $795.00
Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
Civil Review Fee – Engineer (2 reviews) $10,625.00
Civil Review Fee – Staff (2 reviews) $1,156.00
Construction Inspection Fee (up to 185 hours) $6,753.00

Subdivision Additional Reviews and Inspections

Less than 10 Lots
Preliminary Plat Review (2 reviews) $3,045.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $4,093.00
Construction Inspection Fee Hourly Rate $36.50

11-50 Lots
Preliminary Plat Review (2 reviews) $4,920.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $5,906.00
Construction Inspection Fee Hourly Rate $36.50

51-100 Lots
Preliminary Plat Review (2 reviews) $6,295.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $9,156.00
Construction Inspection Fee Hourly Rate $36.50

101+ Lots
Preliminary Plat Review (2 reviews) $8,045.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $11,781.00
Construction Inspection Fee Hourly Rate $36.50

Miscellaneous

Fence Permit $25.00
Retaining Wall Application $25.00
Public Utility Easement Vacation $25.00

Open Space Purchase ..... To be determined by City Council
Open Space Purchase Survey Costs .....To be paid by resident
Open Space Purchase Title Company Fees .....To be paid by resident

Public Works

Tree Sale Trees.....Actual cost to City
Sandbags.....$0.20 per bag
Hydrant Application $25.00
Hydrant Water Charge..... $1.00 per 1,000 gallons
Right-of-way Application $250.00

Records Requests

Copy of record .....$0.15/printed page
Postage.....Actual cost to City
Other costs allowed by law .....Actual cost to City
Miscellaneous copying .....$0.15/printed page
Copy of reports.....$0.15/printed page
Electronic Copies (Tapes) of Meetings .....$30.00 per meeting
Interest charged on unpaid obligation due Highland City..... 18% on unpaid balance

Utility Charges

All fees are billed monthly except for Miscellaneous category

Garbage & Recycling

Garbage Can $10.75
Additional Garbage Can(s) $7.49
Recycle Can(s) $7.18

Culinary Water

Residential

Base (0-5,999 gallons of water) $23.07
Overage (6,000-15,999 gallons of water) ..... $1.47 per thousand gallons
Overage (16,000+ gallons of water) ..... $3.85 per thousand gallons

Commercial

Base (0-5,999 gallons of water) $48.07
Overage (6,000+ gallons of water) ..... $1.92 per thousand gallons

Churches and Schools

Base (0-5,999 gallons of water) $48.07
Overage (6,000+ gallons of water) ..... $1.92 per thousand gallons

County Residents
Base (0-5,999 gallons of water) $23.07
Overage (6,000+ gallons of water) ..... $1.45 per thousand gallons

Industrial
Base (0-5,999 gallons of water) $72.00
Overage (6,000+ gallons of water) ..... $2.47 per thousand gallons

Stock Watering
Base (0-5,999 gallons of water) $23.07
Overage (6,000+ gallons of water) ..... $1.47 per thousand gallons

10,000 rate
Base (0-5,999 gallons of water) $48.07
Overage (6,000+ gallons of water) ..... $1.47 per thousand gallons

Pressurized Irrigation Water

Base $24.14
Square Footage Rate ..... $0.000797 per square foot of lot
Non-Residential PI Rate..... $0.000797 per square foot of permeable surface
Irrigation Water Purchase ..... $0.000814 per square foot of lot

Sewer

Residential
Gallon rate for sewer is calculated once a year based on an average of culinary water consumption from October - April.
City Maintenance Base (9,999 gallons of water) $7.15
City Maintenance Overage (10,000+ gallons of water) ..... $0.48 per thousand gallons
Timpanogos Special Service District (TSSD) Base (9,999 gallons of water) $32.77
TSSD Overage (10,000+ gallons of water) ..... $2.20 per thousand gallons
~~Sewer Finance Purchase ..... $13.91~~

Businesses and Churches
Gallon rate for general commercial is calculated once a year in May based on an average of culinary water consumption from October - April. Gallon rate for car washes is calculated once a year in May based on an average monthly consumption for previous year.
City Maintenance Base (9,999 gallons of water) $8.68
City Maintenance Overage (10,000+ gallons of water) ..... $0.48 per thousand gallons
Timpanogos Special Service District (TSSD) Base (9,999 gallons of water) $39.95
TSSD Overage (10,000+ gallons of water) ..... $2.20 per thousand gallons

Schools
Rate is calculated once a year in September based on student enrollment.
City Maintenance Base ..... $0.1163612 per student
Timpanogos Special Service District (TSSD) ..... $0.6593838 per student

Storm Drain

Residential $9.76
Commercial ..... $0.00190 per square foot of the non-permeable surface

Other

Open Space (As applicable for each property) $20.00
Transportation (Road Fee) $18.50
Public Safety Fee $17.00

Miscellaneous

Utility Sign-up Processing Fee $25.00
Late Fee 3%
Shut-off Fee $80.00
Risk Account Deposit Fee $250.00
Lien Fee $100.00
Can Retrieval Fee (terminating service earlier than 12 months) $10.00
Can Exchange Fee $51.59
Can Overage Fee (after 2 written warnings) $28.67
Service Reactivation Fee $28.67
Container Re-Delivery Fee $28.67
Replacement Container Fee $86.00
Contamination Fee (can used inappropriately) $28.67

Notes

It is not intended by any fee schedule Resolution to repeal, abrogate, annul, or in any way impair or interfere with existing provisions of other resolutions, ordinances, or laws except to effect modification of the fees reflected above. The fees listed in the Consolidated Fee Schedule supersede present fees for services specified, but all fees not listed remain in effect. The most recent Resolution imposing a higher fee than is imposed or required by existing provisions, resolution, ordinance, or law, the provisions of that resolution shall control.

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH FISCAL YEAR 2023 FEE SCHEDULE

WHEREAS, the City finds it is in the best interest to have an up-to-date comprehensive fee schedule.

NOW, THEREFORE, by Resolution of the Highland City Council, the Fiscal Year 2023 Fee Schedule is adopted as attached.

This resolution and shall take effect on July 1, 2022.

PASSED by Highland City Council this 21st day of June, 2022.

HIGHLAND CITY, UTAH

_____

Kurt Ostler, Mayor

_____

Stephannie Cottle, City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #12

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council,
Acting as Highland Open Space Special Service District Board

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING & RESOLUTION** – FY2022-2023 Open Space Budget

TYPE: **LEGISLATIVE** – The Council will be acting as the Open Space Special Service District Board as outlined in UCA 17B-1-607. Adoption of a budget for the special service district is a legislative action.

PURPOSE:

The City Council will consider the FY2023 budget for the Highland Open Space Special Service District. The Council, acting as Highland Open Space Special Service District Board, will take appropriate action.

BACKGROUND:

The Highland Open Space Special Service District was created in September 2000, establishing the City Council as the governing board of the District. The City Council, acting as the Board, must consider the budget for the Open Space Special Service District separately from the rest of the City's budget.

The Open Space budget is included in the full City budget for reference and the following highlights are worth noting:

- Revenue for open space totaling $577K is generated primarily from two sources:
  - Open space fees estimated at $295K
  - Transfer from the General Fund at $270K

- Expenses
  - Personnel
    - Salary increases are budgeted at 6%
    - Seasonal wages are again budgeted at $140,000, along with an increase of $20,000 to $100,000 in the General Fund seasonal wages to address recruitment and retention needs
    - Benefit costs include a 7% renewal rate increase for medical and 1% for dental
    - Overall, salaries and benefits are decreasing compared to FY2022 as the prior year included a temporary position to train a replacement for the sprinkler technician who retired
  - Fertilizer and weed killer increasing by $30,000 due to rising chemical costs
  - Other expenses have been held generally consistent with prior years to allow

for personnel increases

FISCAL IMPACT:

The proposed budget makes use of anticipated ongoing revenue increases as well as a transfer from the General Fund.

RECOMMENDATION:

Staff recommends the Board hold a public hearing and adopt the resolution approving the FY2022-2023 budget.

PROPOSED MOTION:

I move that the Board adopt the resolution approving the FY2022-2023 budget for the Highland Open Space Special Service District.

ATTACHMENTS:

1. Resolution No. 2000-13
2. Resolution Adopting the FY2022-2023 Budget
3. FY2022-2023 Budget

RESOLUTION NO. 2000-13

A RESOLUTION OF THE GOVERNING BODY OF HIGHLAND CITY ESTABLISHING A SPECIAL SERVICE DISTRICT TO PROVIDE RECREATION SERVICES TO CERTAIN AREAS OF HIGHLAND CITY

WHEREAS, the Highland City Council has the authority under Utah Code section 17A-2-1301 to establish a special service district; and

WHEREAS, the Highland City Council received a petition from property owners to establish a district for recreation purposes; and

WHEREAS, the Highland City Council has previously passed and published a resolution indicating its intentions to establish the district; and

WHEREAS, the Highland City Council has held a public hearing to consider the establishment of the district; and

WHEREAS, the Highland City Council did not receive any protests to the establishment of the district.

NOW THEREFORE BE IT RESOLVED as follows:

1. A Special Service District is hereby established pursuant to Utah Code 17A-2-1301 et seq. to be known as the Highland City Open Space Special Service District which shall be a separate body politic and corporate and quasi-municipal public corporation distinct from Highland City.

2. The District shall be subject to the Special District budget and audit procedures as provided by Utah Code section 17A-1-401 and 501 et seq and shall comply with all other applicable provisions of Utah law including the Utah Open and Public Meetings Act.

3. The purpose of the District is to provide recreation service including the operation and maintenance of parks, open space and trails within the service area of the district.

4. The initial service area of the District shall be as established in Exhibit A to this resolution,

which area may be increased from time to time by the addition of additional areas within Highland City pursuant to the provisions of Utah Code 17A-2-1327.

5. The initial governing authority of the district shall be the City Council of Highland City.

6. The services provided by the District shall be paid for by fees and charges collected from the property owners within the District. The initial fees and charges are hereby established as set forth in Exhibit B to this resolution. These fees and charges maybe changed from time to time by resolution of the Highland City Council acting in its capacity as the governing board of the Special Service District.

7. The District shall contract with the City of Highland for the City to provide employees, billing services, equipment and supplies as needed by the District.

8. The City Council may, from time to time, adopt rules to assure proper collection and enforcement of all fees and charges imposed by the District.

9. The District shall have all rights privileges and powers granted by law including those specifically set forth in Utah Code sections 17A-2-1314 and 17A-2-1316.

This Resolution shall take effect immediately upon passage.

Dated this 5th day of September 2000.

Jess Adamson

Mayor

Attest:

HIGHLAND CITY CORPORATE SEAL STATE OF UTAH

Recorder

Exhibit A

Initial Service Area of the Highland City Open Space Special Service District

Wimbleton
Canterbury North and South
Windsor Park
Dry Creek Bench
High Valley Estates
Apple Lane

Exhibit B

Initial Fees and Charges Established for the Highland City Open Space Special Service District

Fees are $20 per resident

Memo

To: Barry Edwards

From: David Church

Subject: Special Service Districts

Date: August 1, 2000

You have asked me to summarize the procedures and powers of a special service district.

The city has been given the authority to create special service districts within part or all of the City. (Utah Code sections 17A-2-1301 et seq). A special service district is what is known as an independent district. It becomes distinct from the city and is a quasi-governmental entity. It can have its own employees. It can sue and be sued in its own name and will have the power of eminent domain. The purpose of the grant of authority to create a special service district is to allow a City to provide special services to all or part of a the city and to provide a mechanism for having those who receive the service pay for it.

A district may provide any of a statutory list of services including recreation. The areas within any district need not be contiguous.

The district is formed either in response to a petition of land owners requesting the service or on motion of the city governing body. After petition or on motion the City adopts a resolution of intent to create the district. The resolution must describe the boundaries of the proposed district and the services to be provided and designate a name for the district.

A notice of intent to create the district must be published by the city and a public hearing must be held. Any interested person may protest the creation of the district either before, at or within 15 days after the public hearing. The city may not form the district if more than 50% of the qualified voters within the proposed district or the owners of more than 50% of the assessed value of the property protest the district.

After the public hearing and the protest period has run the city may, by resolution, create the district if there was not sufficient protest to stop the district. The resolution creating the district should set the boundaries of the district, the services to be performed and may establish an administrative control board if the city wishes. If a board is created the members must be appointed in compliance with Utah Code 17A-1-303.

The city or the administrative control board may adopt a schedule of fees or charges for the services to be rendered. Fees and charges may be billed separately or with other city billings. The

city may adopt penalties and interest for delinquent payment. If the fee is for water, sewer, garbage, or fire protection services and it is not paid the delinquent fee can be certified to the county treasurer and collected with the property tax. Other service fees do not have this collection mechanism available. Fees must have some rationale basis to the service to be performed and must be equitable as to classes of the rate payers. Prior to establishing or increasing a fee the district must hold a public hearing. The notice requirements of the hearing are found in Utah Code 17A-1-448.

The district will have its own budget and is subject to the special service district budget act in Utah Code 17A-1-401 which is similar to the city uniform fiscal procedures act. The fiscal year for the district is the same as the cities. If the district has a budget of more than $50,000 it must submit both budget and audit reports to the state auditors office.

The service area can establish a tax levy and bond but only after a vote of the qualified electors within the district.

Adding additional services to the district or additional areas is accomplished in the same manner as the initial set up of the district. (Resolution, notice of intent, hearing and resolution of approval)

A district can be dissolved, a service discontinued or an area removed from a district on a vote of the city council if there are no outstanding bonds or indebtedness.

My recommendation is that the city council not appoint an administrative control board. They should act as the board. I also recommend that the district not have any employees if possible. The district can use city employees and reimburse the city for their work on district services.

I hope this memo answers your questions.

Highland City Open Space Special Service District

RESOLUTION NO. 2022-01

A RESOLUTION APPROVING AND ADOPTING A FINAL BUDGET FOR THE HIGHLAND CITY OPEN SPACE SPECIAL SERVICE DISTRICT FOR FISCAL YEAR 2022-2023

WHEREAS, the Highland City Open Space Special Service District ("District") is governed by the Highland City Council sitting as the District Board;

WHEREAS, the District Board has adopted a tentative budget for the District for fiscal year 2022-2023;

WHEREAS, the District Board conducted a public hearing on the tentative budget for the District on May 3, 2022, pursuant to all statutorily required notice and meeting requirements;

WHEREAS, the District Board considered the tentative budget and all public comments related thereto;

WHEREAS, the District Board does not propose any fee or tax increase for the District;

WHEREAS, the District Board desires to adopt a final budget for the ensuing fiscal year 2022-2023;

NOW THEREFORE, BE IT RESOLVED by the Highland City Council as the District Board as follows:

1. The District Board hereby adopts as the final budget for the Highland City Open Space District for fiscal year 2022-2023 the budget set forth in the attached Exhibit A.

2. This budget shall be in effect for fiscal year 2022-2023, subject to lawful amendments adopted as allowed and provided for by state law.

3. This resolution shall take effect immediately upon adoption.

RESOLVED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH, AS THE HIGHLAND CITY OPEN SPACE SPECIAL SERVICE DISTRICT BOARD this _____ day of _____, 2022.

_____
Mayor

ATTESTED:

_____
City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-30-90	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from Cap Project Fund	-	-	-	-	-	0%	-	-	
20-30-91	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from General Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,941.00	(196,372.00)	Net expenses beyond revenue in Open Space
20-32-01	Highland Open Space SSD	Highland Open Space SSD - Fees	Revenue	Revenue	Open Space Fee	287,857.10	291,917.93	294,282.34	173,182.34	291,600.00	59%	295,200.00	3,600.00	Monthly revenue $24,600
20-34-10	Highland Open Space SSD	Highland Open Space SSD - Propert	Revenue	Revenue	Sale of Property	118,114.05	49,265.68	25,613.13	193,230.42	-	0%	10,000.00	10,000.00	
20-36-10	Highland Open Space SSD	Highland Open Space SSD - OTHER	Revenue	Revenue	Interest Earnings	13,862.80	8,579.45	2,229.99	644.15	8,500.00	8%	1,500.00	(7,000.00)	FY22 YTD $1K as of 2/2022
20-39-90	Highland Open Space SSD	Highland Open Space SSD - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	7,500.00	0%	25,000.00	17,500.00	Playground purchase funded by OS sales
			Revenue Total									602,641.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-40-80	Highland Open Space SSD	Highland Open Space SSD - Indirect	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
20-43-11	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Salaries/Wages	90,477.34	97,295.87	87,816.11	64,719.11	132,039.00	49%	95,774.77	(36,264.23)	Includes COLA & merit increases
20-43-12	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Overtime	3,267.35	2,522.57	530.64	568.44	3,500.00	16%	3,500.00	-	
20-43-13	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Employee Benefits	55,594.47	55,683.01	59,724.02	39,338.88	79,152.00	50%	48,310.54	(30,841.46)	Includes benefit renewal increase
20-43-14	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Seasonal Employees	101,067.77	134,473.13	135,920.20	61,890.22	140,000.00	44%	140,000.00	-	Includes returning part-time EEs & seasonals
20-43-15	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
20-43-16	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
20-43-17	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Public Works Bldg Utilities	1,807.35	2,027.75	1,565.31	743.55	2,500.00	30%	3,500.00	1,000.00	1K more frequent cleaning during summer
20-43-18	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	PW Shop Tools & Supplies	2,090.09	310.91	1,289.75	699.01	2,000.00	35%	2,000.00	-	
20-43-19	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Flowers, Mulch, & Tree Replace	1,863.75	-	-	(603.50)	153,500.00	0%	-	(153,500.00)	
20-43-20	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Beacon Hills Blvd os Maint	-	-	-	-	-	0%	-	-	
20-43-21	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fertilizer & Weed Killer	49,692.53	69,377.04	34,524.50	19,915.39	60,000.00	33%	90,000.00	30,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%
20-43-22	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Trail Maintenance	-	130,458.75	41,626.48	-	65,000.00	0%	65,000.00	-	
20-43-23	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Power to Clocks & Lights	6,148.36	7,581.16	6,937.62	3,723.48	6,500.00	57%	7,000.00	500.00	Prior years have all run over
20-43-24	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Uniforms & Safety Wear	1,998.48	2,003.76	2,000.00	-	2,500.00	0%	2,500.00	-	
20-43-25	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Office Supplies	-	143.71	-	37.50	-	0%	-	-	
20-43-26	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Playground Maintenance & Rep.	2,899.61	17,118.70	5,037.49	4,427.00	15,000.00	30%	15,000.00	-	
20-43-31	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Professional & Tech Services	-	-	-	8,557.32	7,500.00	114%	7,500.00	-	Expenses related to sale of property
20-43-36	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Utility Billing	7,940.62	7,502.34	8,517.21	4,838.68	8,000.00	60%	8,500.00	500.00	Prior years have all run over
20-43-45	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Credit Card Fees	3,362.97	3,768.14	4,226.14	2,263.29	3,500.00	65%	4,000.00	500.00	Prior years have all run over
20-43-61	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fuel & Oil	15,142.42	11,504.96	13,090.21	12,199.55	16,000.00	76%	16,500.00	500.00	Rounded up - increase in fuel cost is anticpated
20-43-62	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Property Maintenance	-	-	10,740.56	(60,000.00)	-	0%	-	-	
20-43-63	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Repair and Maintenance	14,255.70	14,421.63	15,708.32	6,218.57	15,000.00	41%	15,000.00	-	
20-43-64	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Sprinkler Repair	9,819.06	10,565.53	11,862.90	4,452.11	10,000.00	45%	10,000.00	-	
20-43-65	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	View Point Hillside Trees	-	-	-	-	-	0%	-	-	
20-43-73	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Equipment Replacement	-	10,000.00	25,000.00	-	25,000.00	0%	25,000.00	-	
20-43-74	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Capital	Capital Outlay	-	119,651.00	2,066.00	-	-	0%	25,000.00	25,000.00	Alpine Joint Venture fence $25K
20-43-75	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Internal Service IT Expense	-	660.00	660.00	-	740.00	0%	720.00	(20.00)	Reallocation of computer inventory
20-43-80	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Indirect Overhead	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
20-43-81	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Insurance Expense	1,470.06	1,290.23	1,707.57	1,607.00	1,878.00	86%	1,706.00	(172.00)	
20-90-90	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
20-90-91	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to Other Funds	-	-	-	-	-	0%	-	-	
			Expenditure Total									602,641.00		

AGENDA NEXT

CITY COUNCIL AGENDA REPORT
ITEM #13

HIGHLAND CITY

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING & RESOLUTION:** FY2022-2023 (FY2023) Budget Adoption

TYPE: **LEGISLATIVE** – The Council will consider the FY2023 budget in accordance with Utah Code.

PURPOSE:

The City Council will consider the FY2023 budget for adoption. The Council will take appropriate action.

BACKGROUND:

The City is required by State law to adopt its budget no later than June 30. The Council has discussed preliminary budget proposals in various meetings and work sessions since the end of March, including adoption of the tentative budget on May 17.

Consistent with the tentative budget, the proposed budget for adoption maintains or reduces most areas of spending, except for critical items, to address staff wage and benefit needs. Based on Council direction related to the tentative budget, the attached proposed budget for adoption includes the following changes:

- Public safety fee – increased to $17 per month which is estimated to generate a total of $961K, an additional $311K above FY2022 to offset some of the $665K increase in public safety costs in the General Fund
- Items for consideration – reduction, removal or reallocation of various items
  - Reduce budget for Council Chambers AV replacement from $100K to $50K
  - Remove $75K for specialty grave excavation equipment in the Cemetery Fund and reallocate $77K for skid steer from the General Fund to the Cemetery Fund (results in net $77K savings to the General Fund)
  - Remove $20K for a second variable message sign in the General Fund
  - Remove $18K for Council appropriations in the General Fund
  - Remove $75K for the General Plan update in the General Fund
  - Remove $150K for playground replacement in the Open Space Fund
- Employee benefits – renewal bids for medical came in at 7% and dental at 1%

Net Revenue

Following the changes above, net General Fund revenue is estimated to be approximately

$895K. Much of these revenues are short-term, meaning that they are not recurring and are anticipated to decrease significantly in future years. The Council should, at some future point once current projections can be reevaluated with actual revenue trends, decide how to allocate these funds, whether in a transfer to a capital fund or to another one-time, non-recurring purpose.

Other highlights from the tentative budget are also worth noting:

General Fund

- Revenue
    - General Sales and Use Taxes (10-31-30) – projected at $3,600,000, an 8.3% increase above the $3,325,000 budgeted in FY2022
    - Current Year Property Taxes (10-31-10) – projected at $1,900,000, a 4.1% increase above the $1,825,000 budgeted in FY2022
        - If the Council chose to maintain the FY2022 certified tax rate of .000975 for General Operations and opt for truth-in-taxation, property taxes would generate approximately $2,687,000 in FY2023
    - Building-related revenue – building permit fee revenue (10-32-21) is projected at $700,000 and building plan check fees (10-32-22) at $200,00; although these projections represent significant increase over FY2022 budget (67% and 110%, respectively), these are one-time revenues that should be used for building-related expenses

- Garbage collection
    - North Pointe Tipping Fees are increasing from $30.50 to $31.50 per ton; the tentative budget includes this increase estimated at $9,000 for the fiscal year
    - Garbage collection fees are projected to generate $1,179,589, an increase of $180K over FY2022 budget, based on a proposed fee revision to address the increasing cost of the contract with the City's third-party garbage service provider
    - Without this increase, the General Fund would have to subsidize garbage collection

Library

- Revenue – The Library's primary source of funding is property tax, which is projected to increase by 2.7% consistent with the General Fund projection
- Grant revenue and expenses are anticipated to decline as grant opportunities are returning to pre-COVID levels
- Overall, the Library is projected to roughly break even, with revenues estimated at $374K and expenses at $371K

Utility Enterprise Funds

- Prior Year Expenditure Carryovers
    - Sewer, storm sewer, and pressurized irrigation funds will make use of funds accumulated in prior years for the purpose of completing capital projects included in impact fee and utility rate studies

    - Culinary water fund will use approximately $111K of existing fund balance to fund necessary meter purchases
- Culinary water capital projects - As construction costs have increased and depleted the culinary water fund balance, planned projects will have to be postponed
- Utility rates –
    - As directed by the Council, staff engaged a consultant to review the utility rate study completed in 2021 to assess the immediate shortfall in culinary water and ensure sustainability in all of the enterprise funds
    - Based on the updated utility rate study, increases to all utility rates are proposed

Salaries & Benefits

- Salaries – An increase of 6% is included for salaries, which will be administered through cost-of-living adjustments
- Benefits – As noted above, renewal bids for medical came in at 7% and dental at .99%

The impact of salary and benefits increases in each fund, along with other factors such as turnover, is as follows:

Fund	Difference
Cemetery Perpetual Fund	502
Culinary Water*	(11,835)
General Fund	67,462
Highland Open Space SSD*	(67,106)
Library Fund	628
Pressurized Irrigation	7,296
Sewer	23,567
Storm Sewer	34,059
Utility Transportation	3,130
Grand Total	$57,702

**Culinary Water and Open Space SSD savings over prior year is due to allocation of a position across all utility funds and retirement of sprinkler technician whose replacement was hired and showed the retiree through much of FY2022*

Capital Projects

A number of capital projects will begin or be completed in FY2023 including Mountain Ridge Park, streets maintenance packages, and 6800 West Reconstruction. A detailed list of capital projects is included as an attachment to this report.

FISCAL IMPACT:

As noted above, the proposed budget anticipates net General Fund revenue of $895K. Expenses in the enterprise funds will make use of both revenue generated in FY2023 as well as fund balances accumulated in prior years.

RECOMMENDATION:

Staff recommends the Council approve the resolution adopting the FY2022-2023 budget.

PROPOSED MOTION:

I move that the City Council approve the resolution adopting the FY2022-2023 budget.

ATTACHMENTS:

1. Items for Consideration in the FY23 Budget
2. Capital Projects – FY2022 & FY2023
3. FY2022-2023 Proposed Budget
    a. Grouped by Fund Revenues & Expenditures
    b. Grouped by Division
4. Resolution

Items for Consideration in FY23 Budget

General Fund

Account Number	Fund	Account Sub-type	One-time or Ongoing?	Account Title	Additional Request for Council Consideration	Notes
10-43-75	GENERAL FUND	Capital	One-time	Capital Outlay-Special Proj	50,000	Fix Council Chambers AV and add broadcasting ability
10-43-75	GENERAL FUND	Capital	Ongoing	Capital Outlay-Special Proj	50,000	Tree replacement
10-43-74	GENERAL FUND	Capital	One-time	Capital Outlay-Equipment	6,500	Fire station exhaust system, 90% grant funded
10-60-34	GENERAL FUND	Capital	One-time	Prof and Tech Services	15,000	Traffic Control Toolbox Study
10-60-41	GENERAL FUND	Capital	Ongoing	Pedestrian Crossings	14,000	Radar Speed & RRFB Sign
10-72-63	GENERAL FUND	Capital	Ongoing	Community Enrichment	7,800	Christmas lights
10-52-25	GENERAL FUND	Operations	One-time	Special Projects	3,400	Alt Transportation Plan Match
10-43-40	GENERAL FUND	Operations	Ongoing	Mass Notification System	5,000	Texting system

General Fund - Funded by Building Permit Revenue

Account Number	Fund	Account Sub-type	One-time or Ongoing?	Account Title	Additional Request for Council Consideration	Notes
10-58-74	GENERAL FUND	Capital	One-time	Capital Outlay-Equipment	41,000	Vehicle for inspector

Other Funds

Account Number	Fund	Account Sub-type	One-time or Ongoing?	Account Title	Additional Request for Council Consideration	Notes
42-40-67	CAP IMP FUND BUILDING	Capital	One-time	New Parks Maintenance Bldg.	900,000	Parks Maintenance Building
40-40-75	CAPITAL IMPROVEMENT FUND-PARKS	Operations	Ongoing	Park Equipment	41,000	23 garbage cans in parks; prior Council approval
21-43-12	Cemetery Perpetual Fund	Personnel	Ongoing	Overtime	2,000	More weekend burials; moving to 3 people to do burials
TBD	Parks Tax	Operations	Ongoing	Playground Maintenance & Rep.	150,000	Playground(s) funded by Park (RAP) Tax - i.e., Heritage Park
21-43-74	Cemetery Perpetual Fund	Capital	One-time	Capital Outlay	77,000	Skid steer (Cemetery)

Removed

Account Number	Fund	Account Sub-type	One-time or Ongoing?	Account Title	Additional Request for Council Consideration	Notes
10-60-41	GENERAL FUND	Capital	One-time	Pedestrian Crossings	20,000	2nd variable message sign
10-41-62	GENERAL FUND	Operations	Ongoing	Council Appropriations	18,000	$3K per Mayor & Council Member
10-52-25	GENERAL FUND	Operations	One-time	Special Projects	75,000	Removed General Plan update $75K Retained Alt Trans Plan Match $3.4K
10-70-31	GENERAL FUND	Operations	Ongoing	Park Maintenance Contract	3,500	Additional gardening bed care for City Hall, LP Buildings
21-43-74	Cemetery Perpetual Fund	Capital	One-time	Capital Outlay	75,000	Council choice - specialty grave excavation equipment

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-30-90	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Capital Projects	-	-	-	-	-	0%	-	-	
10-30-91	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Oth Fin Sources	75,724.44	108,000.00	535,713.00	-	767,234.00	0%	360,044.00	(407,190.00)	$108K Charging for PI; $252K Cemetery x-fer
10-30-92	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Open Space Fund	-	-	-	-	-	0%	-	-	
10-31-10	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Current Year Property Taxes	1,725,138.45	1,726,950.50	1,850,468.85	1,802,243.78	1,825,000.00	99%	1,900,000.00	75,000.00	FY21 actual + 2.7% ($25K increase per year)
10-31-12	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Library Property Taxes	-	-	-	-	-	0%	-	-	
10-31-20	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Delinquent Prior Year's Taxes	103,936.62	146,313.80	138,411.61	74,438.92	125,000.00	60%	125,000.00	-	No change; growth reflected in 10-31-10
10-31-30	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	General Sales and Use Taxes	2,491,243.58	2,742,112.50	2,630,644.69	614,796.53	3,325,000.00	18%	3,600,000.00	275,000.00	FY22 thru Mar annualized = $3.6MM; 8.3% over FY22
10-31-40	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	LPPSD Fee or Tax	-	-	-	-	-	0%	-	-	
10-31-50	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Fee-In Lieu of Pers Prop Tax	167,730.81	169,184.23	142,679.50	100,650.82	165,000.00	61%	165,000.00	-	No change
10-31-60	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Utility Franchise Tax	913,477.70	930,349.08	951,183.27	515,979.68	925,000.00	61%	950,000.00	25,000.00	Consistent w/ FY21 actuals
10-31-61	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Phone Tax	115,420.84	91,932.51	49,030.84	19,715.65	80,000.00	25%	57,600.00	(22,400.00)	Monthly revenue has decline from $8K+ to $4,800
10-32-10	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Business Licenses and Permits	14,185.64	17,124.65	13,520.80	8,130.88	14,000.00	58%	14,000.00	-	No change
10-32-21	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Permits	346,937.84	452,435.30	756,787.80	610,524.08	420,000.00	146%	700,000.00	280,000.00	FY22 YTD $810K as of 3/2022
10-32-22	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Plan Check Fees	83,183.23	98,538.55	174,676.17	150,061.08	95,000.00	158%	200,000.00	105,000.00	FY22 YTD $195K thru 3/2022
10-32-26	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Road Cut Permits	10,340.50	8,000.00	7,750.00	2,750.00	6,000.00	46%	5,000.00	(1,000.00)	
10-32-27	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Fence Permit	775.00	1,220.00	1,516.59	1,016.00	500.00	203%	-	(500.00)	
10-32-28	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Reinspection Fee	-	65.00	65.00	-	-	0%	200.00	200.00	
10-32-29	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Infrastructure Reimb. (Legal)	2,508.00	2,169.00	4,305.00	-	2,000.00	0%	-	(2,000.00)	Older account, related to building permits
10-33-30	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	General Fund Surplus	-	-	-	-	370,000.00	0%	-	(370,000.00)	
10-33-31	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	Library Surplus	-	-	-	-	-	0%	-	-	
10-33-40	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	State Grants	-	-	-	-	-	0%	-	-	
10-33-56	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	Class C" Road Fund Allotment"	802,067.54	786,337.84	663,098.19	299,986.48	750,000.00	40%	800,000.00	50,000.00	Prior years vary; FY21 actual = $850K
10-33-57	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	County Option Hwy/Transit Tax	-	246,276.78	238,030.64	107,773.57	200,000.00	54%	330,000.00	130,000.00	FY21 audited = $290K
10-33-58	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	State Liquor Fund Allotment	11,466.53	16,103.26	15,163.30	-	12,000.00	0%	-	(12,000.00)	Funds go to Police (net revenue = 0)
10-33-99	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	CARES Act Funds	-	823,614.76	543,342.01	1,134,686.50	-	0%	1,134,656.50	1,134,656.50	2nd ARPA installment
10-34-10	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Zoning	8,780.15	6,915.00	13,545.12	5,075.00	4,500.00	113%	4,000.00	(500.00)	@ $1K ea.; most of Ridgeview has been paid
10-34-11	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Planning Review	1,210.00	-	-	-	-	0%	-	-	
10-34-12	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	DRC Fee	840.00	1,400.00	280.00	-	-	0%	-	-	
10-34-13	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Concept	-	-	-	-	-	0%	-	-	
10-34-14	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Site Plan/Architectural Review	575.00	-	725.00	575.00	-	0%	600.00	600.00	
10-34-15	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Preliminary Review	3,045.00	29,235.00	16,490.00	11,327.50	5,000.00	227%	5,000.00	-	Most of the fees for Ridgeview have been paid.
10-34-16	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Final Review	4,916.00	11,239.00	16,384.00	2,458.00	7,000.00	35%	7,000.00	-	No change
10-34-17	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Inspection Fee	-	-	-	-	-	0%	-	-	
10-34-18	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Public Works Inspection Fee	20,259.00	-	81,536.00	500.00	25,000.00	2%	20,000.00	(5,000.00)	Ridgeview Phase 2 Final Plats
10-34-19	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Review Fee	-	-	-	-	-	0%	-	-	
10-34-20	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Annexation Fees	-	1,100.00	975.00	-	-	0%	-	-	
10-34-21	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Civil Review Fee	12,562.00	24,063.00	35,062.00	12,280.00	15,000.00	82%	15,000.00	-	Covers consulting costs
10-34-50	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Public Safety Fee	771.60	648,940.82	653,689.30	390,909.19	650,000.00	60%	961,000.00	311,000.00	Monthly fee increased to $17
10-34-72	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Trees	-	-	-	-	-	0%	-	-	
10-35-10	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Fines	139,762.97	149,709.33	117,556.61	55,674.79	100,000.00	57%	100,000.00	-	Dependent on case type/volume, which varies
10-35-13	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Traffic School	7,110.00	8,924.70	5,001.50	2,385.00	5,000.00	48%	5,000.00	-	No change

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-35-14	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Alpine Fines	65,127.00	53,596.13	26,954.22	31,615.90	15,000.00	213%	40,000.00	25,000.00	Tied to expense 10-42-30
10-35-15	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Small Claims Ct Rev	-	-	-	-	-	0%	-	-	
10-35-16	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Court Return Check Fees	-	-	-	-	-	0%	-	-	
10-35-32	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Restitution Revenue	-	-	-	-	-	0%	-	-	
10-35-33	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Public Defender Reimbursement	1,640.91	2,200.89	1,424.21	1,003.08	1,500.00	67%	1,500.00	-	Consistent w/ FY19 & 21
10-36-10	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Interest Earnings	59,680.75	40,147.49	52,369.00	2,692.28	40,000.00	7%	12,000.00	(28,000.00)	Interest down to approximately $1K/month
10-36-20	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Rents and Concessions	-	-	-	-	-	0%	-	-	
10-36-21	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Cell Tower Revenue	34,219.24	34,249.76	50,663.37	38,420.74	34,000.00	113%	38,000.00	4,000.00	Increase due to renewed/renegotiated contracts
10-37-10	GENERAL FUND	GENERAL FUND - CEMETERY REVEI	Revenue	Revenue	Cemetery Lot Sales	-	80.00	-	-	-	0%	-	-	
10-37-20	GENERAL FUND	GENERAL FUND - CEMETERY REVEI	Revenue	Revenue	Other Income	-	-	-	-	-	0%	-	-	
10-38-40	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Sale of Fixed Assets	378,873.00	-	-	1,722.50	-	0%	-	-	
10-38-49	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Alpine Court	-	-	-	-	-	0%	-	-	
10-38-79	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Disc Golf Revenue	134.96	26.54	-	-	-	0%	-	-	
10-38-80	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Grants	-	-	-	-	-	0%	-	-	
10-38-81	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Grant Revenue	-	-	-	-	-	0%	-	-	
10-38-82	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Foundation	-	25,000.00	-	-	-	0%	-	-	
10-38-83	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Facility Rentals	18,332.26	9,674.34	13,091.51	5,024.50	10,000.00	51%	10,000.00	-	No change
10-38-84	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Youth Council Misc. Rev.	48.00	296.50	-	-	600.00	0%	100.00	(500.00)	Relatively no change
10-38-87	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Sidewalk Bond Revenue	-	5,000.00	-	-	-	0%	-	-	
10-38-88	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	School Trauma Kits	525.00	-	-	-	-	0%	-	-	
10-38-89	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Fling Rodeo	-	-	-	-	-	0%	-	-	
10-38-90	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	PSD Rent	221,517.72	220,759.23	221,299.25	110,589.63	220,000.00	50%	220,000.00	-	No change
10-38-91	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Miscellaneous Revenue	8,529.00	30,702.97	49,030.88	20,412.17	15,000.00	140%	30,000.00	15,000.00	Average FY19-21 = $29K; FY22 trending higher
10-38-92	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	City Events Revenue	920.00	-	1,890.00	860.71	1,150.00	75%	1,000.00	(150.00)	Relatively no change
10-38-93	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Alpine Reimbursement	41,518.67	46,422.20	43,095.95	26,020.08	35,000.00	74%	40,000.00	5,000.00	Consistent with FY22 trend and previous years
10-38-94	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Lone Peak PSD Reimbursement	31,892.61	42,523.48	53,344.36	23,497.82	40,000.00	59%	40,000.00	-	No change
10-38-95	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Fling Revenue	38,639.50	51,648.25	13,460.00	38,973.54	39,079.00	100%	40,000.00	921.00	Relatively no change
10-38-96	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Cultural ArtsClass Revenue	-	-	-	-	-	0%	-	-	
10-38-97	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Donations	-	-	-	-	-	0%	-	-	
10-38-98	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Miscellaneous Revenues	-	-	-	-	-	0%	-	-	
10-38-99	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Tree Sale Revenue	19,995.00	-	24,020.00	350.00	15,000.00	2%	15,000.00	-	No change
10-39-00	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Other Sources Of Funds	-	-	-	-	-	0%	-	-	
10-39-10	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Garbage Collection Fees	850,174.10	900,098.11	972,511.30	590,555.19	990,000.00	60%	1,179,589.00	189,589.00	Rate adjustments address WM cost increases
10-39-11	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Library	77,235.84	8,838.12	5,835.00	-	8,114.00	0%	8,253.51	139.51	
10-39-15	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Open Space	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
10-39-20	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Sewer	50,401.92	59,230.32	81,451.00	-	103,167.00	0%	108,276.25	5,109.25	
10-39-25	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Cemetery	-	4,201.32	2,129.00	-	3,845.00	0%	10,122.49	6,277.49	
10-39-30	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge PI	51,237.24	57,563.28	77,056.00	-	97,374.00	0%	116,124.94	18,750.94	
10-39-35	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Storm Water	12,196.56	13,421.76	10,985.00	-	15,021.00	0%	20,282.35	5,261.35	
10-39-40	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Culinary Water	28,379.28	30,583.20	26,073.00	-	31,984.00	0%	47,018.63	15,034.63	
10-39-41	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Rent Charge Library	-	-	-	-	-	0%	-	-	
			Revenue Total									13,452,497.36		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-41-11	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Personnel	Salaries/Wages	23,219.56	25,155.50	25,056.61	14,137.54	25,155.00	56%	25,519.72	364.72	
10-41-13	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Personnel	Employee Benefits	4,331.25	4,893.26	4,894.82	2,659.68	4,400.00	60%	4,251.19	(148.81)	
10-41-21	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Professional Org. Memberships	21,339.69	35,251.65	22,881.31	12,573.50	25,000.00	50%	22,500.00	(2,500.00)	Remove Utah Lake Commission ($2,500)
10-41-22	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Public Notices	6,586.40	5,185.18	2,833.01	505.89	3,500.00	14%	3,500.00	-	
10-41-23	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Mileage Reimbursement	-	-	-	-	400.00	0%	400.00	-	
10-41-28	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Telephone	-	-	-	-	-	0%	-	-	
10-41-31	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Professional Services	10,233.92	15,014.08	21,034.00	5,306.00	22,300.00	24%	20,000.00	(2,300.00)	Council-requested studies
10-41-33	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Continuing Education	1,095.00	1,275.00	357.00	1,485.00	1,500.00	99%	2,500.00	1,000.00	Added Council interest in training opportunities.
10-41-51	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
10-41-55	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-41-56	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Legal Settlements	-	-	-	-	-	0%	-	-	
10-41-60	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Youth City Council	5,637.38	3,634.09	2,336.81	2,587.09	6,500.00	40%	6,500.00	-	
10-41-61	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Misc. Supplies & Expenses	5,746.72	3,445.33	3,549.40	17,051.93	20,000.00	85%	5,000.00	(15,000.00)	No AF Chamber; reduced studies & other expenses
10-41-62	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Council Appropriations	4,028.47	7,308.00	8,757.12	8,500.00	18,000.00	47%		(18,000.00)	
10-41-63	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Economic Development	36,132.50	31,912.50	7,650.00	-	3,500.00	0%	-	(3,500.00)	No market analysis or impact fee studies planned.
10-41-64	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Highland Historical Society	-	-	100.00	100.00	100.00	100%	100.00	-	
10-42-11	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Salaries/Wages	62,518.35	63,471.13	65,613.46	36,187.32	76,916.00	47%	79,739.00	2,823.00	Includes COLA & merit increases
10-42-12	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-42-13	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Employee Benefits	8,588.46	8,853.20	9,272.79	5,184.75	11,114.00	47%	11,011.58	(102.42)	
10-42-15	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Part-Time Employee	-	-	-	-	-	0%	-	-	
10-42-21	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Professional Org. Memberships	540.10	25.00	(110.75)	-	700.00	0%	300.00	(400.00)	Bar & justice court memberships
10-42-22	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Prosecutor	14,996.63	15,752.49	5,747.12	8,617.02	18,000.00	48%	18,000.00	-	
10-42-23	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Mileage Reimbursement	-	-	-	-	500.00	0%	500.00	-	
10-42-24	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Office Supplies & Postage	546.58	656.58	732.98	450.00	1,200.00	38%	900.00	(300.00)	Based on FY22 trend
10-42-25	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Witness Fees	111.00	74.00	-	-	1,000.00	0%	1,000.00	-	Jury trial June 30
10-42-26	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Technical Manuals & Code Books	317.39	264.31	236.67	72.24	650.00	11%	400.00	(250.00)	
10-42-27	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Credit Card Fees	5,424.95	5,419.99	7,613.81	4,133.75	7,000.00	59%	8,000.00	1,000.00	Based on FY21 & FY22 trend
10-42-28	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Uniforms	-	40.22	-	-	-	0%	100.00	100.00	
10-42-30	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Alpine Fine Reimbursement	70,673.87	47,913.93	36,775.25	21,975.00	30,000.00	73%	50,000.00	20,000.00	Tied to revenue 10-35-14
10-42-31	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Victim Restitution Fund	44,791.28	58,975.60	50,048.99	20,121.93	50,000.00	40%	50,000.00	-	State Surcharges - not restitution
10-42-33	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Continuing Education	1,854.80	871.84	-	-	2,000.00	0%	2,000.00	-	
10-42-34	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Public Defender	24,884.83	32,157.72	28,545.03	14,133.32	30,000.00	47%	33,000.00	3,000.00	Based on cost analysis 12-23-21
10-42-35	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Court Interpreter	920.37	882.37	800.00	-	1,200.00	0%	1,200.00	-	
10-42-36	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Court Bailiff/Security	6,553.39	5,361.84	-	-	8,800.00	0%	9,750.00	950.00	Anticipating in-person trials & rates increasing 50%
10-42-74	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Capital	Capital Outlay-Equipment	4,486.78	-	-	-	-	0%	-	-	
10-42-75	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Internal Service IT Expense	-	1,950.00	1,950.00	-	1,220.00	0%	2,490.00	1,270.00	Increase from Microsoft & IT equipment costs
10-43-11	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Salaries/Wages	85,411.68	85,286.55	88,797.91	54,388.21	104,922.00	52%	111,176.17	6,254.17	Includes COLA & merit increases
10-43-12	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-43-13	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Employee Benefits	36,961.54	40,117.11	49,454.64	28,387.45	52,386.00	54%	51,478.73	(907.27)	Includes benefit renewal increase
10-43-14	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Merit Pay Increase & Benefits	-	-	-	-	-	0%	-	-	
10-43-15	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Part-Time Employee	-	3,456.42	4,156.43	3,862.88	-	0%	-	-	
10-43-20	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Personnel Advertising	-	-	-	-	-	0%	-	-	
10-43-21	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Professional Org. Memberships	5,075.12	3,965.58	4,331.65	300.00	2,000.00	15%	2,750.00	750.00	UCMA and ICMA membership; planning membership
10-43-22	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Public Notices	-	-	-	310.84	-	0%	-	-	
10-43-23	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Mileage Reimbursement	-	43.03	-	-	100.00	0%	100.00	-	
10-43-24	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Office Supplies	12,858.44	11,144.04	17,164.51	6,839.59	14,000.00	49%	14,000.00	-	

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-43-25	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Equip.-Supplies & Maintenence	2,759.19	2,477.24	5,155.91	1,579.40	4,000.00	39%	4,000.00	-	
10-43-26	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Personnel Recruitment	1,430.30	817.50	565.00	674.00	1,000.00	67%	1,000.00	-	
10-43-27	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Newsletter Printing	10,386.57	6,178.96	7,733.50	4,698.89	6,000.00	78%	7,600.00	1,600.00	Printing and mailing cost increase
10-43-28	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Telephone	17,358.53	19,756.68	17,628.09	10,424.37	19,500.00	53%	19,500.00	-	
10-43-29	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Website	6,009.75	6,096.35	7,200.83	6,826.22	7,000.00	98%	7,350.00	350.00	5% contract increase
10-43-30	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Car Allowance	4,799.86	4,799.86	4,799.86	2,584.54	4,800.00	54%	4,800.00	-	
10-43-31	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Professional & Technical/IT	35,077.24	35,693.45	34,850.00	20,437.50	36,000.00	57%	37,000.00	1,000.00	3% contract increase
10-43-32	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Postage	5,693.74	6,000.00	4,978.50	3,000.00	5,000.00	60%	5,000.00	-	No change
10-43-33	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Continuing Education	2,036.46	2,660.00	859.16	2,328.17	4,000.00	58%	4,000.00	-	
10-43-34	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Building Maintenance	59,951.97	226,788.16	55,965.78	37,538.97	70,000.00	54%	70,000.00	-	
10-43-35	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Building Utilities	50,386.52	53,991.30	48,276.62	9,709.29	45,000.00	22%	45,000.00	-	
10-43-37	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Technical Manuals & Code Books	69.40	-	-	-	300.00	0%	-	(300.00)	No need in this department.
10-43-38	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Uniforms	275.00	257.23	198.79	36.50	200.00	18%	200.00	-	
10-43-39	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Safety Committee	7,374.61	4,914.05	5,669.49	3,509.08	5,600.00	57%	5,600.00	-	No change
10-43-40	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Mass Notification System	3,555.46	3,555.46	3,744.68	3,744.68	3,745.00	100%	8,745.00	5,000.00	5K texting system
10-43-41	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Phone Reimbursement	2,160.00	2,159.82	2,159.82	1,162.98	2,160.00	54%	2,160.00	-	
10-43-47	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses-Mayor	125.35	-	-	-	-	0%	-	-	
10-43-48	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses Oper Mgr	-	-	-	-	-	0%	-	-	
10-43-49	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses City Adm	286.43	832.18	3,541.16	192.74	2,000.00	10%	2,000.00	-	
10-43-50	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Covid-19 Expenses	-	9,840.63	1,024,296.57	-	-	0%	-	-	
10-43-51	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Insurance & Surety Bonds	59,865.99	55,056.03	56,334.93	57,869.07	63,007.00	92%	59,376.00	(3,631.00)	
10-43-52	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Bond Continuing Disclosure Fee	-	-	-	-	-	0%	-	-	
10-43-55	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	State Unemployment Payments	-	-	-	-	-	0%	-	-	
10-43-60	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-43-61	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Miscellaneous Supplies	617.26	437.88	100.00	-	500.00	0%	500.00	-	
10-43-62	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Miscellaneous Services	-	-	-	-	-	0%	-	-	
10-43-74	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Equipment	151.21	-	-	-	-	0%	6,500.00	6,500.00	Fire station exhaust system, 90% grant funded
10-43-75	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Special Proj	-	-	-	-	-	0%	100,000.00	100,000.00	Council Chambers AV 50K & tree replacement 50K
10-43-79	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-IT	10,144.10	-	-	-	-	0%	-	-	
10-43-82	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Internal Service IT Expense	-	5,320.00	5,510.00	-	9,090.00	0%	13,510.00	4,420.00	Increase from Microsoft & IT equipment costs
10-45-31	GENERAL FUND	GENERAL FUND - AUDITOR	Expenditure	Operations	Professional & Technical Serv	11,748.99	16,500.00	17,342.00	12,500.00	20,000.00	63%	20,000.00	-	No change
10-45-32	GENERAL FUND	GENERAL FUND - AUDITOR	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-46-11	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Salaries/Wages	101,721.14	112,426.93	123,526.74	69,896.23	114,050.00	61%	122,650.22	8,600.22	Includes COLA & merit increases
10-46-12	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Overtime	252.25	254.82	107.00	-	250.00	0%	250.00	-	No change
10-46-13	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Employee Benefits	48,342.28	51,394.14	47,714.10	15,033.98	41,996.00	36%	42,053.30	57.30	Includes benefit renewal increase
10-46-21	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Professional Org. Memberships	1,455.00	1,170.00	265.00	190.00	1,600.00	12%	1,000.00	(600.00)	Fewer memberships
10-46-23	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Mileage Reimbursement	492.99	128.18	-	-	1,125.00	0%	1,125.00	-	No change
10-46-24	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Office Supplies & Postage	796.38	-	-	-	500.00	0%	500.00	-	No change
10-46-25	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-46-26	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	150.00	0%	150.00	-	No change
10-46-28	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Phone Reimbursement	1,630.00	1,961.70	2,774.12	1,504.76	2,800.00	54%	2,800.00	-	No change
10-46-29	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Uniforms	168.10	177.00	372.70	91.30	400.00	23%	400.00	-	
10-46-33	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Continuing Education	1,543.92	316.66	-	(150.00)	3,500.00	-4%	3,500.00	-	No change, in-person conferences resuming
10-46-74	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-47-11	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Salaries/Wages	50,205.80	53,699.87	48,501.71	26,548.40	47,706.00	56%	49,946.84	2,240.84	Includes COLA & merit increases
10-47-12	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Overtime	3,758.68	2,310.13	-	-	4,000.00	0%	4,000.00	-	
10-47-13	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Employee Benefits	29,200.23	30,724.79	28,618.95	15,682.07	28,069.00	56%	28,482.03	413.03	Includes benefit renewal increase
10-47-14	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Part-time Transcriptionist	7,808.75	6,756.00	7,380.00	2,825.00	8,000.00	35%	8,000.00	-	

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-47-21	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Professional Org. Memberships	320.00	370.00	357.26	-	450.00	0%	450.00	-	
10-47-22	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Election	600.50	36,052.38	120.12	53,667.05	70,000.00	77%	36,000.00	(34,000.00)	No election this year; creating fund to set aside
10-47-23	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Mileage Reimbursement	709.56	377.12	42.10	59.58	1,000.00	6%	500.00	(500.00)	
10-47-24	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-47-28	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Software Licenses and Maint.	-	-	870.00	858.00	16,000.00	5%	8,500.00	(7,500.00)	Agenda management system
10-47-29	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Phone	1,080.00	706.18	-	83.06	1,080.00	8%	1,080.00	-	
10-47-30	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Uniforms	57.41	103.43	76.88	18.26	100.00	18%	100.00	-	
10-47-31	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Codification	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	100%	1,500.00	-	
10-47-33	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Continuing Education	1,426.86	1,129.28	874.00	884.00	2,000.00	44%	2,000.00	-	
10-47-74	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-48-11	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Salaries/Wages	27,343.44	27,019.12	28,326.60	15,202.40	29,595.00	51%	33,115.25	3,520.25	Includes COLA & merit increases
10-48-12	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Overtime	-	-	-	-	250.00	0%	250.00	-	No change
10-48-13	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Employee Benefits	19,095.61	19,760.46	19,588.43	10,863.46	20,087.00	54%	20,781.83	694.83	Includes benefit renewal increase
10-48-21	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Professional Org. Memberships	415.00	185.00	199.00	216.00	300.00	72%	300.00	-	No change
10-48-23	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Mileage Reimbursement	60.46	65.68	95.05	195.89	250.00	78%	250.00	-	No change
10-48-24	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-48-25	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Treasurer Bond	-	-	-	-	-	0%	-	-	
10-48-26	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-48-28	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Telephone	600.00	636.98	1,079.78	544.52	600.00	91%	600.00	-	No change
10-48-30	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Uniforms	73.97	95.28	100.00	18.26	100.00	18%	200.00	100.00	
10-48-31	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Legal Services	-	-	-	-	-	0%	-	-	
10-48-33	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Continuing Education	2,586.46	783.27	598.00	1,780.12	2,300.00	77%	3,500.00	1,200.00	2 Treasurer, 1 Business Lic., 1 Deputy Treasurer
10-48-74	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-49-31	GENERAL FUND	GENERAL FUND - ATTORNEY	Expenditure	Operations	Professional & Technical Ser	65,343.20	74,222.50	63,812.00	23,207.50	65,000.00	36%	60,000.00	(5,000.00)	
10-49-32	GENERAL FUND	GENERAL FUND - ATTORNEY	Expenditure	Operations	Legal Settlements	-	7,000.00	-	-	-	0%	-	-	
10-50-11	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Salaries/Wages	-	-	-	-	-	0%	-	-	
10-50-12	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-50-13	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Employee Benefits	-	-	-	-	-	0%	-	-	
10-50-14	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Salaries/Wages Part-Time	-	-	-	-	-	0%	-	-	
10-50-21	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Equipment	-	-	-	-	-	0%	-	-	
10-50-22	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Friends of Library Expenses	-	-	-	-	-	0%	-	-	
10-50-23	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Books & Materials	-	-	-	-	-	0%	-	-	
10-50-24	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Library Card Refunds	-	-	-	-	-	0%	-	-	
10-50-25	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Travel & Other Misc.	-	-	-	-	-	0%	-	-	
10-50-26	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
10-50-27	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Postage	-	-	-	-	-	0%	-	-	
10-50-28	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Information Technology	-	-	-	-	-	0%	-	-	
10-50-29	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Printing	-	-	-	-	-	0%	-	-	
10-50-30	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Special Programs	-	-	-	-	-	0%	-	-	
10-50-35	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Supplies	-	-	20.66	-	-	0%	-	-	
10-50-50	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Library Grant Expenditures	-	-	-	-	-	0%	-	-	
10-50-61	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Telephone	-	-	-	-	-	0%	-	-	
10-50-62	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Prof. & Tech.	-	-	-	-	-	0%	-	-	
10-50-63	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Bldg. Maint.	-	-	-	-	-	0%	-	-	
10-50-64	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Bldg. Utilities	-	-	-	-	-	0%	-	-	
10-50-65	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Rent	-	-	-	-	-	0%	-	-	
10-50-66	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Insurance	-	-	-	-	-	0%	-	-	
10-50-70	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Capital	Capital Outlay/ OneTime Exp	-	-	-	-	-	0%	-	-	
10-50-71	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Transfer	Transfer to Lib. Reserve Fund	-	-	-	-	-	0%	-	-	
10-51-31	GENERAL FUND	GENERAL FUND - APPEAL AUTHOR	Expenditure	Operations	Professional & Tech. Services	1,843.75	825.00	4,739.50	419.39	2,500.00	17%	1,500.00	(1,000.00)	
10-52-11	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Salaries/Wages	45,013.21	46,878.51	47,079.18	31,708.06	71,603.00	44%	76,478.06	4,875.06	Includes COLA & merit increases
10-52-12	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Overtime	712.54	269.42	6.91	-	1,000.00	0%	1,000.00	-	
10-52-13	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Employee Benefits	23,045.16	22,867.34	22,752.56	15,571.93	29,155.00	53%	29,261.14	106.14	Includes benefit renewal increase

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-52-14	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Other Benefits	-	-	-	-	-	0%	-	-	
10-52-15	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Planning Commission Salaries	8,083.00	3,641.00	9,707.69	2,115.50	5,049.00	42%	4,792.66	(256.34)	
10-52-21	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Professional Org. Memberships	-	99.00	-	99.00	500.00	20%	500.00	-	
10-52-22	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Public Notices	3,724.01	909.37	824.67	182.49	3,000.00	6%	2,000.00	(1,000.00)	
10-52-23	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Mileage Reimbursement	12.18	25.36	-	-	100.00	0%	100.00	-	
10-52-24	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-52-25	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Special Projects	3,619.97	8,150.00	-	-	75,000.00	0%	3,400.00	(71,600.00)	
10-52-26	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Fuel For Vehicles	-	-	-	-	-	0%	-	-	
10-52-27	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Postage	-	-	-	-	250.00	0%	250.00	-	
10-52-28	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Software Licenses	1,194.02	1,002.00	2,379.32	2,462.13	2,500.00	98%	2,500.00	-	
10-52-29	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Car Allowance	-	-	-	-	-	0%	-	-	
10-52-30	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Uniforms	89.10	95.53	97.62	18.26	100.00	18%	100.00	-	Addition for Code Compliance Officer
10-52-31	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Plat Recording Fees	726.00	1,022.00	2,120.00	975.00	1,000.00	98%	1,000.00	-	
10-52-32	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Planner	-	-	-	-	-	0%	-	-	
10-52-33	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Continuing Education	1,516.38	242.00	-	115.00	1,800.00	6%	1,800.00	-	Most expenses will take place in April
10-52-34	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Engineer	-	-	-	-	-	0%	-	-	
10-52-35	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Phone Reimbursement	-	-	-	-	650.00	0%	1,200.00	550.00	Addition for Code Compliance Officer & Planner
10-52-74	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Capital	Capital Outlay-Equipment	-	500.00	-	-	1,000.00	0%	1,000.00	-	
10-53-11	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Salaries/Wages	-	-	-	771.21	-	0%	3,836.73	3,836.73	Allocating portion of Events Coordinator
10-53-12	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-53-13	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Employee Benefits	-	-	-	84.34	-	0%	283.64	283.64	
10-54-31	GENERAL FUND	GENERAL FUND - POLICE DEPARTM	Expenditure	Public Safety	Lone Peak Public Safety Dist.	2,026,780.20	2,186,103.72	2,228,836.28	1,321,809.00	2,273,204.00	58%	2,689,059.00	415,855.00	
10-54-54	GENERAL FUND	GENERAL FUND - POLICE DEPARTM	Expenditure	Public Safety	Contributions	-	-	-	-	-	0%	-	-	
10-57-11	GENERAL FUND	GENERAL FUND - EMERGENCY SER	Expenditure	Public Safety	Administration Expense	143,013.96	148,665.48	156,070.44	98,472.68	170,000.00	58%	192,180.00	22,180.00	
10-57-31	GENERAL FUND	GENERAL FUND - EMERGENCY SER	Expenditure	Public Safety	Lone Peak Public Safety Dist	1,316,276.88	1,852,180.20	1,813,536.49	1,068,920.00	1,831,361.00	58%	2,058,415.00	227,054.00	
10-58-11	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Salaries/Wages	107,876.46	98,002.45	129,884.23	73,594.07	170,958.00	43%	184,169.60	13,211.60	Includes COLA & merit increases
10-58-12	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Overtime	296.58	38.02	110.80	-	1,500.00	0%	2,000.00	500.00	Increase in development; offset by permit revenue
10-58-13	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Employee Benefits	59,502.08	38,914.79	39,218.05	24,325.17	84,962.00	29%	92,841.27	7,879.27	Includes benefit renewal increase
10-58-21	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Professional Org. Memberships	-	230.00	175.00	661.00	300.00	220%	300.00	-	ICC for (3), UAPMO for Building Offical (1)
10-58-23	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Mileage Reimbursement	597.48	140.81	-	-	600.00	0%	400.00	(200.00)	
10-58-24	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Office Supplies & Postage	-	-	172.00	23.14	-	0%	200.00	200.00	Equip inspector with tools
10-58-25	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Fuel Expenditure Vehicles	1,697.42	717.01	1,324.47	989.29	2,000.00	49%	3,000.00	1,000.00	Increase in fuel costs and adding a second vehicle
10-58-26	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Technical Manuals & Code Books	9.02	227.00	-	733.20	1,000.00	73%	2,250.00	1,250.00	New Code Adoption $2,900 & training books $350
10-58-27	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Vehicle Maintenance	1,236.00	-	-	-	-	0%	-	-	
10-58-28	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Software	2,000.00	2,000.00	2,500.00	-	3,000.00	0%	3,000.00	-	My City Inspector
10-58-29	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Cell Phone	1,445.81	937.98	810.36	475.45	1,200.00	40%	2,000.00	800.00	Add additional phone for new inspector
10-58-31	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Professional & Tech. Services	8,799.88	23,260.00	3,384.00	21,384.53	10,000.00	214%	15,000.00	5,000.00	Increase in development; offset by permit revenue
10-58-33	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Continuing Education	608.22	619.00	1,075.25	267.00	1,000.00	27%	2,700.00	1,700.00	Utah ICC, Permit Tech & local/codes training
10-58-38	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Uniforms	359.44	253.77	560.16	36.52	600.00	6%	600.00	-	

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-58-74	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Capital	Capital Outlay-Equipment	29,567.00	-	284.99	-	40,600.00	0%	41,000.00	400.00	Inspector vehicle funded by bldg permit revenue
10-58-75	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Internal Service IT Expense	-	950.00	960.00	-	1,030.00	0%	2,230.00	1,200.00	Increase from Microsoft & IT equipment costs
10-60-11	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Salaries/Wages	174,222.33	156,827.30	196,378.45	98,262.93	171,052.00	57%	185,760.06	14,708.06	Includes COLA & merit increases
10-60-12	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Overtime	2,560.55	864.26	1,081.08	509.06	2,000.00	25%	2,000.00	-	
10-60-13	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Employee Benefits	93,486.89	90,690.91	85,753.34	47,183.27	97,828.00	48%	97,665.42	(162.58)	Includes benefit renewal increase
10-60-14	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Salaries/Wages Part-Time	-	-	-	-	-	0%	-	-	
10-60-15	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Overtime Snow Removal	15,000.12	11,244.62	8,608.39	2,852.14	10,000.00	29%	10,000.00	-	
10-60-16	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Radio Maintenance	1,000.00	359.70	300.00	80.00	750.00	11%	750.00	-	
10-60-17	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Mobile Telephones	2,268.36	2,399.35	2,311.75	1,456.91	2,200.00	66%	2,350.00	150.00	Prior years have run over
10-60-27	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Street Light Power	71,864.93	72,189.70	63,176.98	39,510.54	72,000.00	55%	72,000.00	-	
10-60-28	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Street Light Repair	17,491.07	13,841.74	6,770.21	4,015.49	15,000.00	27%	15,000.00	-	
10-60-30	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Bldg Maintenance & Utilities	1,563.35	1,284.39	2,593.69	939.55	2,500.00	38%	3,500.00	1,000.00	1K more frequent cleaning during summer
10-60-31	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Rep.Potholes, Crack Seal, Etc.	121,343.48	47,475.78	36,054.76	44,178.47	100,000.00	44%	100,000.00	-	
10-60-33	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Continuing Education	2,077.95	1,355.00	1,640.62	667.00	2,500.00	27%	2,500.00	-	
10-60-34	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Prof and Tech Services	150.00	-	-	-	-	0%	17,500.00	17,500.00	$15K Traffic Study; $2,500 GIS
10-60-35	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Professional Org. Memberships	121.00	-	199.00	-	-	0%	-	-	
10-60-36	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Office Supplies	499.91	478.08	101.40	105.01	500.00	21%	500.00	-	
10-60-37	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Sidewalk Repair & Maint	19,890.38	51,612.88	49,796.90	2,525.22	74,000.00	3%	74,000.00	-	
10-60-38	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Uniforms & Safety Wear	1,840.30	2,114.42	2,137.40	939.98	2,000.00	47%	2,500.00	500.00	Addition of Assist PW & Floater (shared all div)
10-60-39	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Street Striping	13,566.14	8,387.27	15,138.00	14,112.95	16,000.00	88%	20,000.00	4,000.00	Addition of Canal Blvd.; additional crosswalks
10-60-40	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	School Crossing Maintenance	1,407.50	637.54	1,541.76	1,309.00	1,500.00	87%	1,500.00	-	
10-60-41	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Pedestrian Crossings	1,503.50	1,157.88	1,460.25	1,350.91	1,500.00	90%	14,000.00	12,500.00	Radar speed sign
10-60-42	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
10-60-47	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Public Works Shop Tools & Sup	1,955.71	3,410.88	6,533.68	1,784.83	3,500.00	51%	3,500.00	-	
10-60-48	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Streets, Traffic, & Warn Signs	16,543.93	6,316.89	9,858.21	3,011.38	15,000.00	20%	15,000.00	-	1 Radar Speed and 1 RRFB Sign
10-60-49	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal	-	708.50	6,291.18	-	-	0%	-	-	
10-60-50	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Equipment Repair & Maintenance	-	86.69	625.76	194.81	-	0%	-	-	
10-60-51	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Fuel Expense Vehicles	9,443.53	7,198.61	5,593.86	6,156.92	10,300.00	60%	11,000.00	700.00	Rounded up - increase in fuel cost is anticpated
10-60-52	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal:Salt	49,346.01	62,401.08	29,620.96	26,423.50	55,000.00	48%	55,000.00	-	
10-60-53	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal:Equipment Maint	14,847.64	15,108.14	16,429.70	3,899.43	15,000.00	26%	15,000.00	-	
10-60-54	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal:Fuel & Oil	6,640.26	5,891.05	2,699.86	1,671.01	6,000.00	28%	6,500.00	500.00	Rounded up - increase in fuel cost is anticpated
10-60-56	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Maintenance & Repair: Trucks	18,113.34	12,100.28	7,824.57	2,816.44	15,000.00	19%	15,000.00	-	
10-60-57	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Maintenance & Repair:Equipment	25,576.40	26,394.60	11,047.63	2,611.77	25,000.00	10%	25,000.00	-	
10-60-58	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal Equipment	24,999.66	23,104.18	1,173.55	13,015.92	25,000.00	52%	25,000.00	-	
10-60-59	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Equipment Purchases	-	-	138,450.00	-	6,667.00	0%	-	(6,667.00)	
10-60-60	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal Equipment	-	-	-	-	-	0%	-	-	
10-60-61	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Drug Testing	893.00	446.00	607.00	215.00	450.00	48%	600.00	150.00	Prior years have all run over
10-60-73	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Outlay-Improvements	-	-	-	-	34,000.00	0%	7,000.00	(27,000.00)	Flashing signals for Canal Blvd.
10-60-74	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	4,804.00	407,000.00	1%	-	(407,000.00)	
10-60-75	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Outlay-Special Proj	-	-	-	-	-	0%	-	-	
10-60-76	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Internal Service IT Expense	-	1,500.00	1,670.00	-	1,030.00	0%	1,790.00	760.00	Increase from Microsoft & IT equipment costs
10-66-11	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Salaries/Wages	74,759.08	77,806.11	77,711.62	56,868.47	103,721.00	55%	113,618.43	9,897.43	Includes COLA & merit increases

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-66-13	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Employee Benefits	37,347.27	38,286.30	47,128.73	25,263.30	54,655.00	46%	49,871.57	(4,783.43)	Includes benefit renewal increase
10-66-14	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Other Benefits	-	-	-	-	-	0%	-	-	
10-66-29	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Highland City PE Tracking Cost	-	-	-	-	20,000.00	0%	20,000.00	-	
10-66-30	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Car Allowance	4,799.86	4,799.86	4,136.42	1,750.00	4,800.00	36%	4,800.00	-	
10-66-31	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Professiona & Tech Services	38,995.96	52,513.25	83,832.78	37,858.57	60,000.00	63%	70,000.00	10,000.00	Design & engineering contracting
10-66-32	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	GIS Survey	3,726.18	918.72	574.69	-	8,000.00	0%	8,000.00	-	GIS: $15K one-time, $5K ongoing - various accts
10-66-33	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Equipment-Supplies & Maint	-	-	-	-	-	0%	-	-	
10-66-34	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Fuel and Oil	-	-	-	-	-	0%	-	-	
10-66-35	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Continuing Education	1,178.51	827.30	1,225.56	555.00	1,500.00	37%	1,700.00	200.00	APWD adds an additional APWA Conference
10-66-36	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Office Supplies	-	-	-	-	-	0%	-	-	
10-66-37	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Telephone Reimbursement	1,080.00	1,080.04	1,090.42	630.00	1,080.00	58%	1,080.00	-	
10-66-38	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Uniforms	83.98	83.89	100.00	54.78	200.00	27%	200.00	-	
10-66-39	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Books, Memberships, & Subscrip	-	150.00	-	192.92	300.00	64%	300.00	-	
10-66-40	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-66-42	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
10-66-74	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-70-11	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Salaries/Wages	72,143.78	85,801.98	89,802.56	69,387.93	141,747.00	49%	141,582.95	(164.05)	Includes COLA & merit increases
10-70-12	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Overtime	5,007.84	5,705.71	2,720.41	4,709.48	5,500.00	86%	7,500.00	2,000.00	Compensate for seasonal hire challenges
10-70-13	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Employee Benefits	47,202.03	49,051.76	53,663.24	40,756.26	85,514.00	48%	52,716.43	(32,797.57)	Includes benefit renewal increase
10-70-14	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Seasonal Employees	51,914.76	66,170.00	66,881.82	30,454.03	80,000.00	38%	100,000.00	20,000.00	Increases due to inflation, previously ok'd by CC
10-70-15	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
10-70-16	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Mobile Telephones	3,064.94	3,276.60	3,904.18	2,124.05	4,000.00	53%	4,000.00	-	
10-70-17	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Public Works Bldg Utilities	1,916.22	1,564.83	1,241.25	743.54	2,500.00	30%	3,500.00	1,000.00	1K more frequent cleaning during summer
10-70-21	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Org. and Training Memberships	755.00	55.00	326.03	-	500.00	0%	500.00	-	
10-70-22	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Maintenance	3,464.98	8,432.85	1,547.64	2,852.56	3,500.00	82%	5,000.00	1,500.00	Seeing increased damage to the rock structures
10-70-24	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Playground Maintenance & Rep.	3,350.40	1,455.05	7,778.77	540.29	154,000.00	0%	4,000.00	(150,000.00)	
10-70-25	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment-Supplies & Maint.	9,678.36	4,012.53	8,342.27	6,375.20	5,000.00	128%	7,500.00	2,500.00	Prior years have all run over
10-70-26	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Chemicals	3,660.21	3,946.58	1,814.12	593.00	5,000.00	12%	5,000.00	-	
10-70-27	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Power for Parks, Clocks, & Tim	4,391.45	4,907.14	4,362.91	2,482.33	5,000.00	50%	5,000.00	-	
10-70-28	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Recreation	-	-	(45.00)	(56.25)	-	0%	30,000.00	30,000.00	Equestrian Center
10-70-29	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Sprinkler Parts & Replacement	3,926.80	12,419.62	9,495.62	1,814.67	10,000.00	18%	10,000.00	-	No change
10-70-30	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Vehicle Maintenance & Repair	9,759.34	8,987.09	7,317.93	2,250.92	9,000.00	25%	9,000.00	-	
10-70-31	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Park Maintenance Contract	1,343.85	4,700.00	-	888.60	4,500.00	20%	4,500.00	-	
10-70-32	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Utilities	4,091.35	3,375.59	2,256.88	2,420.01	5,000.00	48%	5,000.00	-	
10-70-33	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Lawn Equipment Maintenance	8,579.31	13,160.29	8,856.98	5,900.40	12,000.00	49%	12,000.00	-	
10-70-34	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Fuel and Oil	6,228.55	7,173.42	5,536.70	7,007.14	13,000.00	54%	13,000.00	-	Rounded up - increase in fuel cost is anticpated
10-70-35	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Continuing Education	3,246.63	3,140.66	388.00	155.00	3,000.00	5%	3,000.00	-	
10-70-36	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Office Supplies	56.57	349.43	65.17	205.28	500.00	41%	500.00	-	
10-70-37	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Uniforms & Safety Wear	2,101.60	1,592.18	1,783.07	776.43	2,500.00	31%	2,750.00	250.00	Added Forester
10-70-38	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Trail Maintenance	280.43	4,100.75	-	19,716.00	70,000.00	28%	70,000.00	-	
10-70-39	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Fertilizer & Weed Killer	27,468.39	27,913.29	26,916.57	7,556.10	26,000.00	29%	39,000.00	13,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-70-40	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Public Works Shop Tools & Supp	1,892.80	1,425.09	1,298.32	47.97	2,000.00	2%	2,000.00	-	
10-70-41	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Arbor Day Tree Purchases	27,931.16	-	28,495.20	-	30,000.00	0%	30,000.00	-	
10-70-42	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Tree Pruning Project	19,851.93	10,521.43	8,754.00	7,855.95	10,000.00	79%	10,000.00	-	
10-70-43	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Tree Tools & Vehicle	-	-	-	-	-	0%	-	-	
10-70-44	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Highland Glen Park Improvement	5,949.84	4,285.75	7,109.86	6,059.10	15,000.00	40%	43,500.00	28,500.00	Security cameras, tailings
10-70-45	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	UT Cnty Murdock Trail Maint	3,770.02	4,373.35	8,433.41	964.67	8,500.00	11%	8,500.00	-	
10-70-46	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Forestry Grant	-	-	-	-	-	0%	-	-	
10-70-47	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Charging for PI	108,000.00	108,000.00	-	-	108,000.00	0%	108,000.00	-	
10-70-48	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Restroom Maint. & Port-O-Potty	13,211.78	14,434.70	15,914.82	9,071.84	20,000.00	45%	20,000.00	-	
10-70-49	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Parks Equipment Move	-	-	-	-	12,000.00	0%	12,000.00	-	Equipment storage rental
10-70-50	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Field Rental Costs (POPotty)	1,725.15	1,404.37	1,400.00	645.00	3,000.00	22%	3,000.00	-	
10-70-51	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Disc Golf Expense	134.96	-	-	-	-	0%	-	-	
10-70-69	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment Lease & Maintenance	3,500.00	3,402.08	3,507.24	-	3,500.00	0%	3,500.00	-	
10-70-71	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay-Land	-	-	-	-	-	0%	-	-	
10-70-72	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay-Buildings	-	-	-	-	-	0%	-	-	
10-70-73	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
10-70-74	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment Replacement Fund	-	4,939.67	25,000.00	-	17,700.00	0%	17,000.00	(700.00)	
10-70-75	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Equipment Purchases	-	35,610.82	-	-	86,667.00	0%	-	(86,667.00)	
10-70-76	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Internal Service IT Expense	-	570.00	540.00	-	710.00	0%	800.00	90.00	Increase from Microsoft & IT equipment costs
10-71-11	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Salaries/Wages	-	-	-	-	-	0%	-	-	
10-71-12	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-71-13	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Employee Benefits	-	12.71	52.49	-	-	0%	-	-	
10-71-14	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Seasonal Employees	-	112.30	464.29	-	-	0%	-	-	
10-71-15	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
10-71-16	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
10-71-17	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Public Works Bldg Utilities	-	-	-	-	-	0%	-	-	
10-71-18	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Public Works Shop Tools & Supp	-	-	-	-	-	0%	-	-	
10-71-19	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Flowers, Mulch, & Tree Replace	-	-	-	-	-	0%	-	-	
10-71-20	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Sprinkler Repair & Maintenance	-	-	-	-	-	0%	-	-	
10-71-21	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Fertilizer & Weed Killer	-	-	-	-	-	0%	-	-	
10-71-24	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Operation & Maintenance	-	-	-	-	-	0%	-	-	
10-71-25	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Fuel and Oil	-	-	-	-	-	0%	-	-	
10-71-26	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equip Repairs & Maint	-	-	-	-	-	0%	-	-	
10-71-27	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equip Supplies	-	-	-	-	-	0%	-	-	
10-71-28	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equipment Lease & Maintenance	-	-	-	-	-	0%	-	-	
10-71-31	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
10-71-69	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Capital Equipment Purchases	-	-	-	-	-	0%	-	-	
10-71-73	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Land Purchase	-	-	-	-	-	0%	-	-	
10-71-74	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
10-71-75	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Cemetery Project Reserve Fund	-	-	-	-	-	0%	-	-	
10-71-76	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Bad Debt Expense	-	-	-	-	-	0%	-	-	
10-72-11	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Salaries/Wages	32,809.64	31,732.81	29,161.83	17,289.57	39,851.00	43%	43,176.03	3,325.03	Includes COLA & merit increases
10-72-12	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Overtime	4,971.69	4,384.21	3,345.42	2,873.81	5,000.00	57%	4,500.00	(500.00)	
10-72-13	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Employee Benefits	10,963.62	10,352.32	8,603.99	5,435.35	8,368.00	65%	8,066.42	(301.58)	Includes benefit renewal increase
10-72-23	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Mileage Reimbursement	298.66	248.75	13.22	223.79	300.00	75%	300.00	-	
10-72-24	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-72-28	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Mobile Phone	595.00	819.10	655.42	383.10	810.00	47%	810.00	-	
10-72-30	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Uniforms	76.15	113.38	150.00	-	150.00	0%	150.00	-	
10-72-31	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Port-O-Potty Rental	-	-	-	-	-	0%	-	-	
10-72-33	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Continuing Education	152.08	-	315.00	7.51	250.00	3%	250.00	-	

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-72-35	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Center Utilities	4,561.78	3,114.28	2,779.38	757.94	4,000.00	19%	4,000.00	-	
10-72-36	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Center Bldg Maint.	5,330.44	4,503.99	4,474.00	2,773.70	7,000.00	40%	7,000.00	-	
10-72-53	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Miss North Utah County Pagent	-	-	-	-	-	0%	-	-	
10-72-54	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Enrichment Grant	-	-	-	-	-	0%	-	-	
10-72-55	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Highland Fling Expense	50,786.63	69,267.05	20,272.78	49,741.00	55,000.00	90%	55,000.00	-	
10-72-56	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Distinguished YW of Highland	-	-	-	-	-	0%	-	-	
10-72-57	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Rodeo	-	-	-	-	-	0%	-	-	
10-72-59	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Cultural Arts	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	100%	3,000.00	-	
10-72-60	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	City Beautification	434.43	481.93	69.00	-	500.00	0%	500.00	-	
10-72-61	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Tree Committee	3,207.00	-	1,817.20	-	3,500.00	0%	3,500.00	-	
10-72-62	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Highland Marketing Campaign	-	-	-	-	-	0%	-	-	
10-72-63	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Enrichment	3,191.89	4,202.50	16,678.29	6,397.06	17,629.00	36%	21,000.00	3,371.00	Events 13.2K; Christmas light install 7.8K
10-72-64	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Farmers Market	-	-	-	-	-	0%	-	-	
10-72-70	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Internal Service IT Expense	-	1,130.00	1,130.00	-	670.00	0%	1,730.00	1,060.00	Increase from Microsoft & IT equipment costs
10-73-11	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Salaries/Wages	23,803.92	26,495.84	27,698.17	15,391.73	27,402.00	56%	29,552.49	2,150.49	Includes COLA & merit increases
10-73-12	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Overtime	18.46	14.76	7.14	-	-	0%	-	-	
10-73-13	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Employee Benefits	14,707.12	13,836.45	11,420.44	4,721.38	12,036.00	39%	11,880.67	(155.33)	Includes benefit renewal increase
10-73-14	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Spring Clean-up Overtime	2,570.73	1,635.49	1,348.91	-	2,000.00	0%	2,000.00	-	
10-73-24	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-73-25	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Equipment-Repairs & Maint	-	-	-	-	-	0%	-	-	
10-73-26	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Utility Billing	7,940.61	8,678.18	7,665.18	4,838.77	9,800.00	49%	8,700.00	(1,100.00)	
10-73-31	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Dump Passes	-	-	-	-	-	0%	-	-	
10-73-45	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Credit Card Fees	3,362.89	3,768.21	4,226.21	2,263.38	3,500.00	65%	3,500.00	-	
10-73-49	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	North Pointe Tipping Fees	-	-	261,484.21	139,074.86	282,000.00	49%	282,000.00	-	Budget sufficient for tipping fee increase
10-73-50	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Hauling Contract	794,008.74	740,839.72	643,274.13	340,491.89	660,000.00	52%	841,428.00	181,428.00	Contract increase & can count increase
10-73-51	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Bad Debt Expense	(117.81)	(4.95)	-	-	-	0%	-	-	
10-73-70	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Internal Service IT Expense	-	400.00	400.00	-	300.00	0%	380.00	80.00	Increase from Microsoft & IT equipment costs
10-73-80	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
10-90-90	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Capital Imp Fund	1,176,955.00	874,000.00	438,000.00	-	605,000.00	0%	2,084,561.50	1,479,561.50	B&C 412010; ARPA 1,134,657; Bldg 537,895
10-90-91	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Debt Service Fund	656,431.00	618,000.00	1,256,698.00	-	883,098.00	0%	186,373.00	(696,725.00)	
10-90-92	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer From Utility Fund	-	-	-	-	-	0%	-	-	
10-90-93	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Library Fund	61,000.00	-	-	-	-	0%	-	-	
10-90-95	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Operations	Appropriated Increase Fund Bal	-	-	-	-	-	0%	-	-	
10-90-96	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Open Space Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,941.00	(196,372.00)	Net expenses beyond revenue in Open Space
10-90-97	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Enterprise Fund	-	-	-	-	-	0%	-	-	
10-90-98	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Cem. Perpet. Fund	546.34	-	12,000.00	-	6,474.00	0%	-	(6,474.00)	
			Expenditure Total									12,557,472.94		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-30-90	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from Cap Project Fund	-	-	-	-	-	0%	-	-	
20-30-91	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from General Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,941.00	(196,372.00)	Net expenses beyond revenue in Open Space
20-32-01	Highland Open Space SSD	Highland Open Space SSD - Fees	Revenue	Revenue	Open Space Fee	287,857.10	291,917.93	294,282.34	173,182.34	291,600.00	59%	295,200.00	3,600.00	Monthly revenue $24,600
20-34-10	Highland Open Space SSD	Highland Open Space SSD - Properl	Revenue	Revenue	Sale of Property	118,114.05	49,265.68	25,613.13	193,230.42	-	0%	10,000.00	10,000.00	
20-36-10	Highland Open Space SSD	Highland Open Space SSD - OTHER	Revenue	Revenue	Interest Earnings	13,862.80	8,579.45	2,229.99	644.15	8,500.00	8%	1,500.00	(7,000.00)	FY22 YTD $1K as of 2/2022
20-39-90	Highland Open Space SSD	Highland Open Space SSD - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	7,500.00	0%	25,000.00	17,500.00	Playground purchase funded by OS sales
			Revenue Total									602,641.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-40-80	Highland Open Space SSD	Highland Open Space SSD - Indirect	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
20-43-11	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Salaries/Wages	90,477.34	97,295.87	87,816.11	64,719.11	132,039.00	49%	95,774.77	(36,264.23)	Includes COLA & merit increases
20-43-12	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Overtime	3,267.35	2,522.57	530.64	568.44	3,500.00	16%	3,500.00	-	
20-43-13	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Employee Benefits	55,594.47	55,683.01	59,724.02	39,338.88	79,152.00	50%	48,310.54	(30,841.46)	Includes benefit renewal increase
20-43-14	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Seasonal Employees	101,067.77	134,473.13	135,920.20	61,890.22	140,000.00	44%	140,000.00	-	Includes returning part-time EEs & seasonals
20-43-15	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
20-43-16	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
20-43-17	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Public Works Bldg Utilities	1,807.35	2,027.75	1,565.31	743.55	2,500.00	30%	3,500.00	1,000.00	1K more frequent cleaning during summer
20-43-18	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	PW Shop Tools & Supplies	2,090.09	310.91	1,289.75	699.01	2,000.00	35%	2,000.00	-	
20-43-19	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Flowers, Mulch, & Tree Replace	1,863.75	-	-	(603.50)	153,500.00	0%	-	(153,500.00)	
20-43-20	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Beacon Hills Blvd os Maint	-	-	-	-	-	0%	-	-	
20-43-21	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fertilizer & Weed Killer	49,692.53	69,377.04	34,524.50	19,915.39	60,000.00	33%	90,000.00	30,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%
20-43-22	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Trail Maintenance	-	130,458.75	41,626.48	-	65,000.00	0%	65,000.00	-	
20-43-23	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Power to Clocks & Lights	6,148.36	7,581.16	6,937.62	3,723.48	6,500.00	57%	7,000.00	500.00	Prior years have all run over
20-43-24	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Uniforms & Safety Wear	1,998.48	2,003.76	2,000.00	-	2,500.00	0%	2,500.00	-	
20-43-25	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Office Supplies	-	143.71	-	37.50	-	0%	-	-	
20-43-26	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Playground Maintenance & Rep.	2,899.61	17,118.70	5,037.49	4,427.00	15,000.00	30%	15,000.00	-	
20-43-31	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Professional & Tech Services	-	-	-	8,557.32	7,500.00	114%	7,500.00	-	Expenses related to sale of property
20-43-36	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Utility Billing	7,940.62	7,502.34	8,517.21	4,838.68	8,000.00	60%	8,500.00	500.00	Prior years have all run over
20-43-45	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Credit Card Fees	3,362.97	3,768.14	4,226.14	2,263.29	3,500.00	65%	4,000.00	500.00	Prior years have all run over
20-43-61	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fuel & Oil	15,142.42	11,504.96	13,090.21	12,199.55	16,000.00	76%	16,500.00	500.00	Rounded up - increase in fuel cost is anticpated
20-43-62	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Property Maintenance	-	-	10,740.56	(60,000.00)	-	0%	-	-	
20-43-63	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Repair and Maintenance	14,255.70	14,421.63	15,708.32	6,218.57	15,000.00	41%	15,000.00	-	
20-43-64	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Sprinkler Repair	9,819.06	10,565.53	11,862.90	4,452.11	10,000.00	45%	10,000.00	-	
20-43-65	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	View Point Hillside Trees	-	-	-	-	-	0%	-	-	
20-43-73	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Equipment Replacement	-	10,000.00	25,000.00	-	25,000.00	0%	25,000.00	-	
20-43-74	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Capital	Capital Outlay	-	119,651.00	2,066.00	-	-	0%	25,000.00	25,000.00	Alpine Joint Venture fence $25K
20-43-75	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Internal Service IT Expense	-	660.00	660.00	-	740.00	0%	720.00	(20.00)	Reallocation of computer inventory
20-43-80	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Indirect Overhead	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
20-43-81	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Insurance Expense	1,470.06	1,290.23	1,707.57	1,607.00	1,878.00	86%	1,706.00	(172.00)	
20-90-90	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
20-90-91	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to Other Funds	-	-	-	-	-	0%	-	-	
			Expenditure Total									602,641.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-30-90	Cemetery Perpetual Fund	Transfers - Cemetery Perpetual Fur	Revenue	Transfer	Transfer from General Fund	12,446.34	-	12,000.00	-	6,474.00	0%	-	(6,474.00)	
21-32-01	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Cemetery Lot Sales	187,195.00	220,330.18	393,075.58	273,740.10	300,000.00	92%	400,000.00	100,000.00	FY22 YTD $310K (3/2022); trending towards $463K
21-32-02	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Perpetual Care Cemetery	-	-	-	-	-	0%	-	-	
21-32-03	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Other Income	-	-	-	8,600.00	-	0%	-	-	
21-36-10	Cemetery Perpetual Fund	Cemetery Perpetual Fund - Other I	Revenue	Revenue	Interest Earnings	546.49	329.19	457.76	266.08	500.00	53%	500.00	-	No change
21-39-90	Cemetery Perpetual Fund	Cemetery Perpetual Fund - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	2,500.00	0%	122,954.00	120,454.00	PY savings-GF land purchase xfer & equip purchase
			Revenue Total									523,454.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-43-11	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Salaries/Wages	43,354.45	57,293.27	57,043.59	36,139.82	67,066.00	54%	67,929.48	863.48	Includes COLA & merit increases
21-43-12	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Overtime	5,292.05	6,541.15	4,902.58	4,784.41	8,500.00	56%	12,000.00	3,500.00	More weekend burials; 2K to add 3rd staff
21-43-13	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Employee Benefits	27,161.95	34,912.44	35,857.20	22,988.61	39,167.00	59%	33,305.03	(5,861.97)	Includes benefit renewal increase
21-43-14	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Seasonal Employees	10,559.54	12,695.04	12,480.88	5,894.40	20,000.00	29%	22,000.00	2,000.00	Seasonal wage increases due to inflation
21-43-15	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Radiio Maint. & Tower Rent	-	-	-	-	-	0%	-	-	
21-43-16	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
21-43-17	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Public Works Bldg Utilities	1,477.38	1,468.79	1,254.35	380.73	2,000.00	19%	2,000.00	-	
21-43-18	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Public Works Shop Tools & Supp	1,764.53	635.19	5,576.20	1,053.05	1,800.00	59%	1,800.00	-	
21-43-19	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Flowers, Mulch & Tree Replace	752.08	815.76	-	-	2,000.00	0%	4,000.00	2,000.00	Relocating trees in conflict for build out
21-43-20	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Sprinkler Repair & Maintenance	2,861.61	8,144.13	5,120.99	938.44	3,500.00	27%	3,500.00	-	
21-43-21	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Fertilizer & Weed Killer	11,209.22	13,213.08	13,512.33	6,350.88	13,000.00	49%	15,000.00	2,000.00	Chemical cost increase 30% ~ 70%, Fertilizer 10%
21-43-24	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Operations & Maintenance	8,812.85	7,045.12	4,419.54	-	5,500.00	0%	5,500.00	-	
21-43-25	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Fuel & Oil	2,193.01	2,231.77	1,885.22	898.55	2,500.00	36%	2,500.00	-	
21-43-26	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equip. Repairs & Maint.	3,509.04	3,120.43	3,527.61	2,276.74	3,500.00	65%	3,500.00	-	
21-43-27	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equipment Supplies	1,947.98	174.65	-	-	-	0%	-	-	
21-43-28	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equipment Lease & Maintenance	3,500.00	3,445.80	3,482.23	(16.50)	3,500.00	0%	3,500.00	-	Addition of Skid Steer lease - See also streets
21-43-31	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
21-43-36	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Utility Billing	-	-	-	-	-	0%	-	-	
21-43-69	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Office Equipment/IT	56.57	-	329.85	-	1,000.00	0%	6,200.00	5,200.00	GIS Upgrade
21-43-74	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Capital	Capital Outlay	-	49,511.70	-	-	75,000.00	0%	77,000.00	2,000.00	Skid steer
21-43-75	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Internal Service IT Expense	-	460.00	460.00	-	700.00	0%	640.00	(60.00)	Reallocation of computer inventory
21-43-76	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Bad Debt Expense	-	-	-	-	-	0%	-	-	
21-43-80	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Indirect Overhead	-	4,201.32	2,129.00	-	3,845.00	0%	10,122.49	6,277.49	
21-43-81	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Insurance Expense	-	742.53	990.54	475.00	817.00	58%	913.00	96.00	
21-90-90	Cemetery Perpetual Fund	Cemetery Perpetual Fund - TRANSF	Expenditure	Transfer	Transfer to General Fund	75,724.44	-	-	-	242,234.00	0%	252,044.00	9,810.00	Net revenue from previous budget year
			Expenditure Total									523,454.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
22-30-90	Library Fund	Library Fund - Transfer In	Revenue	Transfer	Transfer from General Fund	61,000.00	-	-	-	-	0%	-	-	
22-31-10	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Property Taxes	261,143.74	263,138.60	280,180.39	272,878.59	280,180.00	97%	288,000.00	7,820.00	FY21 actual + 2.7% (consistent with GF)
22-31-11	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Delinquent Property Taxes	15,736.47	22,153.45	20,956.99	11,270.83	20,000.00	56%	20,000.00	-	No change; growth in 22-31-10, consistent w/ GF
22-31-12	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Motor Vehicle Tax	25,387.31	25,616.27	21,603.17	15,239.60	22,000.00	69%	22,000.00	-	No change
22-32-10	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Fees & Fines	15,366.04	12,374.68	14,588.70	10,240.87	13,000.00	79%	13,000.00	-	No change
22-32-11	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Non-Resident Cards	21,670.80	24,294.00	27,309.00	19,465.10	25,000.00	78%	25,000.00	-	No change
22-32-12	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Proctoring Services	190.00	10.00	1.20	2.20	-	0%	-	-	
22-32-13	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Printing	635.58	856.17	1,528.84	1,125.06	1,200.00	97%	1,200.00	-	No change
22-36-10	Library Fund	Library Fund - Other Income	Revenue	Revenue	Interest Income	890.26	975.84	233.80	28.28	-	0%	-	-	
22-36-11	Library Fund	Library Fund - Other Income	Revenue	Revenue	Donations	137.29	204.71	306.63	534.49	200.00	268%	200.00	-	No change
22-36-12	Library Fund	Library Fund - Other Income	Revenue	Revenue	Grants	12,662.56	10,628.44	6,813.00	11,920.53	30,362.00	39%	5,000.00	(25,362.00)	Fewer grants anticipated
22-36-13	Library Fund	Library Fund - Other Income	Revenue	Revenue	Surplus	-	-	-	-	-	0%	-	-	
22-39-90	Library Fund	Library Fund - PY Carryover	Revenue	Revenue	PY Carryover Budget	-	-	-	-	-	0%	-	-	
			Revenue Total									374,400.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
22-43-11	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Salaries/Wages	70,656.91	87,856.64	77,305.94	45,388.01	80,982.00	56%	84,937.34	3,955.34	Includes COLA & merit increases
22-43-12	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
22-43-13	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Employee Benefits	41,589.04	49,038.13	44,411.87	24,922.44	45,710.00	55%	43,261.92	(2,448.08)	Includes benefit renewal increase
22-43-14	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Salaries/Wages Part-Time	114,498.15	126,085.18	134,402.17	74,160.57	139,199.00	53%	138,319.26	(879.74)	
22-43-21	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Equipment	6,523.42	7,816.22	14,652.53	105.72	5,000.00	2%	5,000.00	-	
22-43-22	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Library Board Expenses	31.76	916.95	72.35	200.44	4,850.00	4%	250.00	(4,600.00)	FY2022 included Fund Audit, a one time expense
22-43-23	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Books & Materials	20,954.54	23,864.42	29,193.95	11,866.42	20,000.00	59%	30,000.00	10,000.00	FY22 was lower due to $12K ARPA book grant
22-43-25	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Mileage Reimbursement	275.73	302.45	95.63	-	300.00	0%	300.00	-	
22-43-26	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
22-43-27	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Postage	350.47	9.63	-	270.42	500.00	54%	500.00	-	
22-43-28	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	IT Software	14,398.84	17,053.88	13,979.30	11,072.82	17,000.00	65%	15,000.00	(2,000.00)	Discontinue Tumblebooks subscription
22-43-29	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Printing	77.72	-	586.98	328.14	1,500.00	22%	1,500.00	-	
22-43-30	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Programming	6,116.23	5,680.72	10,368.08	4,601.28	11,300.00	41%	10,500.00	(800.00)	Friends to pay for any expenses above budget
22-43-31	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Phone Reimbursement	720.00	1,800.24	1,800.24	969.36	1,800.00	54%	1,800.00	-	
22-43-32	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Uniforms/Emp. Misc.	2,667.92	1,736.90	631.12	589.74	1,500.00	39%	1,500.00	-	
22-43-33	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Continuing Education	1,923.74	2,294.39	460.00	-	2,500.00	0%	2,500.00	-	
22-43-35	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Office Supplies	2,581.82	13,688.09	3,860.13	2,186.09	5,000.00	44%	5,000.00	-	
22-43-50	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Grant Expenditures	14,582.72	10,784.22	8,843.44	12,713.50	30,362.00	42%	5,000.00	(25,362.00)	Fewer grants anticipated
22-43-61	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Indirect Overhead	1,776.60	8,838.12	5,835.00	-	8,114.00	0%	8,253.51	139.51	
22-43-62	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Insurance Expense	8,632.80	1,212.81	1,344.19	899.00	1,334.00	67%	832.00	(502.00)	
22-43-63	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Bldg. Maint.	8,380.92	-	-	-	-	0%	-	-	
22-43-64	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Bldg. Utilities	11,174.64	-	-	-	-	0%	-	-	
22-43-65	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Rent	44,706.60	-	-	-	-	0%	-	-	
22-43-66	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Insurance	2,564.28	-	-	-	-	0%	-	-	
22-43-70	Library Fund	Library Fund - Operating Expenses	Expenditure	Capital	Capital Outlay	642.90	-	-	-	-	0%	-	-	
22-43-75	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Internal Service IT Expense	-	2,530.00	5,000.00	-	11,850.00	0%	16,590.00	4,740.00	Increase from Microsoft & IT equipment costs
22-90-90	Library Fund	Library Fund - Transfers	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
			Expenditure Total									371,044.02		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
30-30-90	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from Capital Proj Bld	36,250.00	60,000.00	22,314.00	-	57,052.00	0%	30,625.00	(26,427.00)	1/2 of PS impact fees
30-30-91	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from General Fund	656,431.00	618,000.00	1,256,698.00	-	883,098.00	0%	186,373.00	(696,725.00)	
30-30-92	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from Cap Proj Park	142,300.00	300,000.00	88,060.00	-	439,050.00	0%	731,750.00	292,700.00	1/2 of parks impact fees
30-30-99	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Revenue	Other Sources-Bond Proceeds	-	2,886,000.00	-	-	-	0%	-	-	
30-33-30	Debt Service Fund	Debt Service Fund - OTHER REVENI	Revenue	Revenue	Debt Service Fund Surplus	-	-	-	-	-	0%	-	-	
			Revenue Total									948,748.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
30-40-50	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2006 Building Bond Principal	-	-	-	-	-	0%	-	-	
30-40-51	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2006 Building Bond Interest	-	-	-	-	-	0%	-	-	
30-40-52	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2007 Park Bond Principal	-	-	-	-	-	0%	-	-	
30-40-53	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2007 Park Bond Interest	-	-	-	-	-	0%	-	-	
30-40-54	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2015 Bond Principal (2006 Ref)	356,000.00	364,000.00	-	-	-	0%	-	-	
30-40-55	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2015 Bond Interest (2006 Ref)	84,474.16	79,472.55	-	-	-	0%	-	-	
30-40-56	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2016 Bond Principal (2007 Ref)	293,000.00	435,000.00	445,000.00	449,000.00	449,000.00	100%	452,000.00	3,000.00	Per bond payment schedule
30-40-57	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2016 Bond Interest (2007 Ref)	100,863.32	93,035.05	84,651.05	40,011.74	75,100.00	53%	65,406.00	(9,694.00)	Per bond payment schedule
30-40-58	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2020 Bond Principal (Ref)	-	-	805,000.00	814,000.00	808,000.00	101%	411,000.00	(397,000.00)	Reduction due to PI portion paid in FY22
30-40-59	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		2020 Bond Interest (Ref)	-	-	32,262.46	15,921.46	47,100.00	34%	20,342.00	(26,758.00)	Per bond payment schedule
30-40-90	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		Bond Financing Costs	-	28,584.00	-	-	-	0%	-	-	
30-40-99	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations		Other Uses-Refunding of Debt	-	2,857,416.00	-	-	-	0%	-	-	
		Expenditure Total										948,748.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-30-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Transfer	Transfer from General Fund	358,055.00	400,000.00	(400,000.00)	-	167,000.00	0%	1,134,657.00	967,657.00	2nd ARPA installment - xfer to park capital
40-30-91	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Transfer	Transfer from Other Funds	-	-	-	-	-	0%	-	-	
40-34-71	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Impact Fees	251,978.00	372,885.50	675,988.00	844,370.00	878,100.00	96%	1,463,500.00	585,400.00	@ $5,854 ea.
40-34-72	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Service Fees	-	-	-	-	-	0%	-	-	
40-34-75	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Miscellaneous Fees	-	-	70,000.00	-	-	0%	135,000.00	135,000.00	Park Tax Revenue - new account (23-31-30)
40-34-76	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Sale of Property	-	1,535,494.00	400,000.00	-	-	0%	-	-	
40-36-10	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Interest Income	32,702.74	57,164.28	17,369.60	4,593.45	15,000.00	31%	14,000.00	(1,000.00)	FY22 YTD $10K as of 2/2022
40-36-15	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Grants	-	-	-	-	-	0%	-	-	
40-36-18	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Donations Spring Creek	-	-	-	-	-	0%	-	-	
40-36-19	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Donations Beacon Hills	-	-	-	-	-	0%	-	-	
40-36-20	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Donations Highland Glen	-	-	-	2,000.00	-	0%	-	-	
40-36-21	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Bond Proceeds	-	-	-	-	-	0%	-	-	
40-39-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	1,842,593.00	1,842,593.00	Prior savings to fund park construction
			Revenue Total									4,589,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-40-29	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Reserve for Beacon Hills	-	-	-	-	-	0%	-	-	
40-40-31	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Professional & Tech. Services	-	-	-	-	-	0%	-	-	
40-40-50	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	2007 Sales & Franchise Bond Pm	-	-	-	-	-	0%	-	-	
40-40-68	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Town Center Park/Fence	-	-	-	-	-	0%	-	-	
40-40-69	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Canterbury Park	-	-	-	-	-	0%	-	-	
40-40-70	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Hillside Land Purchase	-	-	-	-	-	0%	-	-	
40-40-71	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Major Park Constr/Repair	-	-	-	-	-	0%	-	-	
40-40-72	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	4800 W Soccer Fields/Park Road	-	-	-	-	-	0%	-	-	
40-40-73	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Spring Creek Park Construction	-	70,652.35	42,587.56	19,586.55	-	0%	-	-	
40-40-74	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Asset and Land Purchase	-	-	-	-	-	0%	-	-	
40-40-75	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Park Equipment	-	-	-	-	-	0%	41,000.00	41,000.00	23 garbage cans in parks; prior Council approval
40-40-76	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Trails	-	-	-	3,650.25	167,000.00	2%	167,000.00	-	
40-40-77	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Highland Hills Open Space	-	-	-	-	-	0%	-	-	
40-40-78	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Mountain Ridge Park	59,657.48	3,075.71	54,307.50	21,084.00	2,500,000.00	1%	3,500,000.00	1,000,000.00	$2MM playground, $1.5MM site
40-40-79	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Cemetery Capital Project	-	-	-	-	-	0%	150,000.00	150,000.00	Playground-Heritage Park; funded by Park (RAP) tax
40-40-80	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Highland Glen Park Imp	-	-	-	-	-	0%	-	-	
40-40-81	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Highland Wter Bldg & El Park	-	-	-	-	-	0%	-	-	
40-40-82	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Beacon Hills Park	-	-	-	-	-	0%	-	-	
40-40-83	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Beacon Hills Trail	-	-	-	-	-	0%	-	-	
40-40-84	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	View Point Hillside Replanting	-	-	-	-	-	0%	-	-	
40-40-85	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Interest Expense Bonds	-	-	-	-	-	0%	-	-	
40-40-86	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Bond Trust Fees	2,100.00	2,100.00	2,100.00	-	2,100.00	0%	-	(2,100.00)	Per bond payment schedule
40-40-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Capital Imp. Fund	-	-	-	-	-	0%	-	-	
40-90-00	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
40-90-10	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Debt Service Fund	142,300.00	300,000.00	88,060.00	-	439,050.00	0%	731,750.00	292,700.00	1/2 of parks impact fees
40-90-20	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Utility Fund	-	-	-	-	-	0%	-	-	
40-90-91	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Open Space Fund	-	-	-	-	-	0%	-	-	
		Expenditure Total										4,589,750.00		

					2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
					Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
41-30-90	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from General Fund	500,000.00	600,000.00	438,000.00	-	438,000.00	0%	412,010.00	(25,990.00)	B&C transfer
41-30-91	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from Storm Water Fund	-	-	-	-	-	0%	-	-	
41-30-92	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from Culinary Water	-	-	-	-	-	0%	-	-	
41-33-56	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Class C" Road Fund Allotment"	-	-	-	-	-	0%	-	-	
41-33-58	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Sidewalk Grant	-	-	-	-	-	0%	-	-	
41-33-59	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Knight Ave Reimbursement	-	-	-	-	-	0%	-	-	
41-33-60	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	MAG Grant Corrdor Preservation	-	-	-	526,597.00	-	0%	-	-	
41-34-72	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Road Impact Fees	164,691.00	224,245.17	276,240.42	81,730.60	80,700.00	101%	134,500.00	53,800.00	@ $538 ea. (Transportation Impact fee for SFR)
41-34-74	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Miscellaneous Revenue from Dev	-	-	-	-	-	0%	-	-	
41-34-76	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Rental Income	-	-	-	-	-	0%	-	-	
41-36-10	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - C	Revenue	Revenue	Interest Income	30,876.41	30,594.11	8,000.35	1,807.76	10,000.00	18%	5,000.00	(5,000.00)	FY22 YTD $3K as of 2/2022
41-36-12	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - C	Revenue	Revenue	Curb & Gutter Install	-	-	-	-	-	0%	-	-	
41-39-90	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - P	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	48,490.00	48,490.00	
			Revenue Total									600,000.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
41-40-31	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Engineering 6000 West Project	-	-	-	-	-	0%	-	-	
41-40-32	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
41-40-60	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Murdock Canal	-	-	-	-	-	0%	-	-	
41-40-61	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	East/West Corridor	-	-	2,500.00	932.50	-	0%	-	-	
41-40-62	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Highland Blvd Repairs & Over	-	-	-	-	-	0%	-	-	
41-40-63	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Corridor Preservation Land Pur	-	-	-	-	-	0%	-	-	
41-40-64	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Murdock Connector	-	-	-	-	-	0%	-	-	
41-40-65	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Loss/Sale 4800 West Homes	-	-	-	-	-	0%	-	-	
41-40-70	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Capital Road Projects	587.81	-	-	743,044.95	-	0%	-	-	
41-40-71	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Major Road Maintenance	363,213.13	694,559.30	35,342.84	527,635.86	600,000.00	88%	600,000.00	-	
41-40-72	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Retainage on Prior Projects	-	-	-	-	-	0%	-	-	
41-40-73	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	UDOT/4800 West	-	-	-	-	-	0%	-	-	
41-40-74	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Southwest Subdivision Improv	-	-	-	-	-	0%	-	-	
41-40-75	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	SR74 Road Project	-	-	-	-	-	0%	-	-	
41-40-76	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	4800 West MAG 2018	(114,704.48)	-	-	-	-	0%	-	-	
41-40-77	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	10250 N Reconstruction	-	-	-	-	-	0%	-	-	
41-40-78	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Town Center Roads	-	-	-	-	-	0%	-	-	
41-40-79	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	6800 West (Matching)	-	170,055.31	145,684.47	154,662.57	-	0%	-	-	
41-40-80	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	5600 West Project	-	-	-	-	-	0%	-	-	
41-40-81	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
41-40-82	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Knight Avenue Rebuild	-	-	-	-	-	0%	-	-	
			Expenditure Total									600,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-30-90	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from General Fund	307,000.00	274,000.00	-	-	-	0%	537,895.00	537,895.00	Bldg revenue net of expenses
42-30-91	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Sewer Fund	-	-	-	-	-	0%	-	-	
42-30-92	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from PI Fund	-	-	-	-	-	0%	-	-	
42-30-93	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Cap Proj Park	-	-	-	-	-	0%	-	-	
42-30-94	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Other Funds	-	300,000.00	-	-	-	0%	-	-	
42-36-10	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Fees &	Revenue	Revenue	Interest Income	4,777.20	6,581.68	3,481.77	1,106.92	2,000.00	55%	3,000.00	1,000.00	FY22 YTD $2.5K as of 2/2022
42-36-12	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Fees &	Revenue	Revenue	PSD Impact Fee	63,380.14	75,883.12	152,264.21	109,812.02	114,104.00	96%	61,250.00	(52,854.00)	@ $245 ea. (PSD impact fee for residential SFR)
42-39-40	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Other R	Revenue	Revenue	Miscellaneous Income	-	-	-	-	-	0%	-	-	
42-39-90	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Other R	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	868,475.00	868,475.00	Prior year savings to fund Parks maint bldg
			Revenue Total									1,470,620.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-40-66	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Salt Storage Bldg.	14,827.73	188,805.41	-	-	-	0%	-	-	
42-40-67	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	New Parks Maintenance Bldg.	30,611.36	42,242.68	(358.80)	2,650.00	300,000.00	1%	900,000.00	600,000.00	Parks maintenance bldg
42-40-68	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	New City Hall	-	-	-	-	-	0%	-	-	
42-40-69	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Old City Hall Remodel	-	-	-	-	-	0%	-	-	
42-40-70	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Fire Station	-	-	-	-	-	0%	-	-	
42-40-71	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Miscellaneous Costs	-	-	-	-	-	0%	-	-	
42-40-72	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Police & Court Building	-	-	-	-	-	0%	-	-	
42-40-75	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Interest Expense Bonds	-	-	-	-	-	0%	-	-	
42-40-86	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Bond Fees	2,100.00	3,025.27	1,500.00	-	2,100.00	0%	2,100.00	-	No change
42-90-00	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - TRANSF	Expenditure	Transfer	Transfer To Debt Service	36,250.00	60,000.00	22,314.00	-	57,052.00	0%	30,625.00	(26,427.00)	1/2 of PS impact fees
42-90-01	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - TRANSF	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
			Expenditure Total									932,725.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
43-30-80	NW Annexation Cap Projec	NW Annexation Cap Project - Trans	Revenue	Transfer	Transfer from Capital Project	-	-	-	-	-	0%	-	-	
43-30-90	NW Annexation Cap Projec	NW Annexation Cap Project - Trans	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
43-36-10	NW Annexation Cap Projec	NW Annexation Cap Project - Inter	Revenue	Revenue	Interest Income	2,824.06	2,173.41	526.35	118.88	500.00	24%	-	(500.00)	Fund balance to be transferred/suspended
43-39-10	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee Water	-	-	-	-	-	0%	-	-	
43-39-20	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee-Press Irr	-	-	-	-	-	0%	-	-	
43-39-30	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee- Sewer	-	-	-	-	-	0%	-	-	
43-39-40	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fees-Road	-	-	-	-	-	0%	-	-	
43-39-50	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Storm Sewer	-	-	-	-	-	0%	-	-	
43-39-51	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	Well Water Surcharge	-	-	-	-	-	0%	-	-	
43-39-90	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	-	-	
43-39-91	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW PI Ivory	-	-	-	-	-	0%	-	-	
43-39-92	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Road	-	-	-	-	-	0%	-	-	
43-39-93	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Road Ivory	-	-	-	-	-	0%	-	-	
			Revenue Total									-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
43-40-70	NW Annexation Cap Proje	NW Annexation Cap Project - Expe	Expenditure	Operations	Impact Fee Study	-	-	-	-	-	0%	-	-	
43-90-90	NW Annexation Cap Proje	NW Annexation Cap Project - TRAN	Expenditure	Transfer	Transfer to Capital Imp Fund	-	-	-	-	-	0%	-	-	
			Expenditure Total									-		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
44-30-80	Town Center Exaction fee	Transfers - Town Center Exaction fe	Revenue	Transfer	Transfer from Capital Project	-	-	-	-	-	0%	-	-	
44-30-90	Town Center Exaction fee	Transfers - Town Center Exaction fe	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
44-36-10	Town Center Exaction fee	Interest & Exaction Fee - Town Cen	Revenue	Revenue	Interest Income	11,846.35	8,926.66	1,183.18	375.01	10,000.00	4%	1,000.00	(9,000.00)	FY22 YTD $700 as of 2/2022
44-36-13	Town Center Exaction fee	Interest & Exaction Fee - Town Cen	Revenue	Revenue	Town Center Exaction	-	0.26	162,948.00	-	50,000.00	0%	-	(50,000.00)	Former use, will be retired
44-39-90	Town Center Exaction fee	PY Carryover - Town Center Exactio	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	-	-	
			Revenue Total									1,000.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
44-40-70	Town Center Exaction fee	Expenditures-Town Center - Town	Expenditure	Operations	Exaction Fee Reimbursed to Dev	-	-	-	62,141.10	-	0%	-	-	
44-90-90	Town Center Exaction fee	TRANSFERS - Town Center Exactior	Expenditure	Transfer	Transfer to Capital Imp Fund	-	300,000.00	-	-	-	0%	-	-	
			Expenditure Total									-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
52-30-90	SEWER FUND	SEWER FUND - Transfers	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
52-37-10	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Sewer Services	2,050,578.97	2,084,674.64	2,113,756.27	1,269,377.62	2,138,324.00	59%	2,160,000.00	21,676.00	1% increase, consistent w/ FY19-21 & FY22 budget
52-37-20	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Impact Fees	145,629.65	211,178.70	304,864.91	302,413.99	150,000.00	202%	400,000.00	250,000.00	@ $1,600 (average of fees $1155, $2108)
52-37-30	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Penalties	-	-	-	-	-	0%	-	-	
52-37-50	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Sewer Finance	166.92	28.75	(72.58)	-	100.00	0%	-	(100.00)	
52-38-10	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Interest Earnings	101,925.64	86,330.34	20,080.92	4,752.66	30,000.00	16%	12,000.00	(18,000.00)	Revenue down to $1.5K/mo; balance declining
52-38-11	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Developer Contributions	442,065.00	314,567.00	-	-	-	0%	-	-	
52-38-80	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Miscellaneous	-	-	-	-	-	0%	-	-	
52-38-90	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Miscellaneous	-	-	-	-	-	0%	-	-	
52-38-95	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	PY Carryover	-	-	-	-	953,894.00	0%	2,725,680.00	1,771,786.00	Prior years' savings to fund capital projects
52-39-50	SEWER FUND	SEWER FUND - Developer Contribu	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
			Revenue Total									5,297,680.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
52-40-11	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	Salaries/Wages	133,250.92	142,420.90	147,236.58	91,931.83	181,415.00	51%	203,769.82	22,354.82	Includes COLA & merit increases
52-40-12	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	Overtime	4,602.46	5,109.11	5,931.49	3,780.65	5,000.00	76%	6,000.00	1,000.00	Trending toward FY 2021 final
52-40-13	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	Employee Benefits	64,466.94	77,069.79	77,140.50	46,188.07	98,017.00	47%	98,229.13	212.13	Includes benefit renewal increase
52-40-17	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Radio Maintenance & Tower Rent	113.65	78.76	85.92	42.96	100.00	43%	100.00	-	
52-40-18	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Mobile Telephones	3,021.49	2,763.05	3,375.80	1,450.42	3,000.00	48%	3,000.00	-	
52-40-19	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	PW Building Utilities	1,679.09	1,399.41	1,448.47	832.25	2,500.00	33%	3,500.00	1,000.00	1K more frequent cleaning during summer
52-40-20	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Insurance Expense	11,244.79	11,920.75	13,079.41	14,433.00	16,058.00	90%	13,360.00	(2,698.00)	
52-40-21	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Professional Org. Memberships	-	-	(45.16)	-	-	0%	-	-	
52-40-22	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Public Notices	-	-	-	-	-	0%	-	-	
52-40-23	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Continuing Education	1,263.98	323.00	92.00	67.00	2,500.00	3%	2,500.00	-	
52-40-24	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Office Supplies/IT	1,565.48	1,582.35	18.00	37.50	1,500.00	3%	1,500.00	-	
52-40-25	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Equip-Repair & Maintenance	1,596.84	1,500.00	-	204.43	1,500.00	14%	1,500.00	-	
52-40-26	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Depreciation Expense	374,590.74	396,132.39	434,504.67	-	400,000.00	0%	401,553.00	1,553.00	
52-40-27	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Power for Lift Stations	12,924.55	15,413.89	13,875.61	5,842.65	15,000.00	39%	15,000.00	-	
52-40-28	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Fuel and Oil	3,613.15	3,266.89	3,138.02	2,060.62	4,000.00	52%	4,500.00	500.00	Rounded up - increase in fuel cost is anticpated
52-40-29	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Uniforms & Safety Wear	1,102.96	1,839.06	1,627.94	736.08	1,500.00	49%	2,000.00	500.00	Addition of APW & Floater - Costs shared
52-40-30	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Equipment Supplies	2,312.90	12.43	90.44	-	-	0%	-	-	
52-40-32	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Engineering/Prof Services	24,476.10	10,608.85	23,660.21	3,235.00	25,000.00	13%	25,000.00	-	$5,000 GIS software & services
52-40-33	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Lift Stations Maint. & Repairs	7,565.16	6,979.41	18,711.32	736.86	12,000.00	6%	59,811.00	47,811.00	See Rate Study Projects
52-40-34	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	PW Shop Tools & Supplies	1,659.20	2,101.25	2,249.16	46.20	2,000.00	2%	2,000.00	-	
52-40-35	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Blue Stakes Expense	86.68	-	-	-	300.00	0%	300.00	-	
52-40-36	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Utility Billing	7,940.59	7,491.27	7,981.86	4,838.73	10,000.00	48%	10,000.00	-	No change
52-40-37	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Credit card fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
52-40-40	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Inspections	-	-	-	-	-	0%	-	-	
52-40-41	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	System Repairs	14,601.35	5,505.67	1,225.73	-	17,500.00	0%	19,305.00	1,805.00	See Rate Study Projects
52-40-42	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	TSSD Collection & Disposal Fee	1,258,047.09	1,100,448.49	1,012,987.74	449,964.94	1,200,000.00	37%	1,150,000.00	(50,000.00)	Infiltration projects have been sucessful
52-40-43	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	American Fork Sewer Fees	29,158.20	29,158.20	29,158.20	14,589.10	30,000.00	49%	15,000.00	(15,000.00)	Stop paying AF by Jan; run to new lift station
52-40-50	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Scada Upgrade	-	-	-	-	1,000.00	0%	13,000.00	12,000.00	Need to upgrade SCADA computer and software
52-40-59	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Capital	Capital Equipment Purchases	-	-	-	-	16,667.00	0%	-	(16,667.00)	
52-40-70	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Capitay Outlay-LIft Station Ph	-	-	-	-	-	0%	-	-	
52-40-71	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	10400 N Project (Imp Fee)	-	-	-	-	-	0%	-	-	
52-40-72	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Dry Creek Sewer Line/Lift St	-	-	-	-	-	0%	-	-	
52-40-73	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Capital	Capital Expenses/Projects	80,513.00	118,462.69	1,465,290.25	430,290.01	2,353,894.00	18%	3,129,368.00	775,474.00	Pheasant Hollow, Dry Creek, Country Club
52-40-74	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Capital	Capital Outlay-Equipment	-	0.20	-	-	-	0%	-	-	
52-40-75	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Interest Expense	-	-	-	-	-	0%	-	-	
52-40-76	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Bad Debt Expense	8.52	(6.44)	59.29	-	-	0%	-	-	
52-40-78	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Murdock Canal Piping Utilities	-	322.43	-	-	-	0%	-	-	
52-40-80	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Indirect Overhead	50,401.92	59,230.32	81,451.00	-	103,167.00	0%	108,276.25	5,109.25	
52-40-85	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Internal Service IT Expense	-	1,130.00	1,110.00	-	1,150.00	0%	1,930.00	780.00	Increase from Microsoft & IT equipment costs
52-40-90	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Transfer	Transfer to Capital Imp Fund	-	-	-	-	-	0%	-	-	
52-40-91	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Transfer	Transfer to Storm Water Fund	-	-	-	-	-	0%	-	-	
52-40-92	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Transfer	Transfer to Pressurized Irr	-	-	-	-	-	0%	-	-	
52-40-99	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	GASB 68 Benefits Expense	1,761.00	128.00	-	-	2,000.00	0%	2,000.00	-	No change

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
			Expenditure Total									5,297,680.20		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
53-30-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
53-30-91	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Transfer	Transfer From NW Capital	-	-	-	-	-	0%	-	-	
53-30-92	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Transfer	Transfer from Sewer Fund	-	-	-	-	-	0%	-	-	
53-37-05	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Transfer	Transfer from Other Funds	-	-	-	-	-	0%	-	-	
53-37-10	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Revenue	Service Charges	2,201,774.14	2,201,392.86	2,113,558.32	1,267,034.05	2,204,819.00	57%	2,345,000.00	140,181.00	As per 2021 utility rate study projection
53-37-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Revenue	Special Service Charges	394,365.05	91,772.95	40,600.00	112,500.00	-	0%	-	-	
53-37-20	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Revenue	Impact Fees	182,993.02	242,483.38	401,014.63	308,830.52	150,000.00	206%	500,000.00	350,000.00	@ $2,000 ea. (average PI impact fee FY22)
53-37-30	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Revenue	Penalties	-	-	-	-	-	0%	-	-	
53-37-31	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Revenue	PI Water Meters	23,874.50	21,264.00	45,562.08	27,815.04	21,000.00	132%	46,500.00	25,500.00	@ $200 ea. (discounted from $372 for Ridgeview)
53-38-10	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Interest Earnings	77,255.15	77,764.44	22,394.80	5,627.02	30,000.00	19%	15,000.00	(15,000.00)	FY22 YTD revenue down to $1,350 per month
53-38-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Developer Contributions	358,996.00	229,798.00	-	-	-	0%	-	-	
53-38-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Water Share-Grant Revenue	-	-	-	-	-	0%	-	-	
53-38-95	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	PY Carryover	-	-	-	-	383,144.00	0%	2,910,671.00	2,527,527.00	Prior years' savings to fund capital projects
53-39-50	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
53-39-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Gravel Contract Revenue	-	-	-	-	-	0%	-	-	
53-39-95	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Other Non-Operating Revenue	48.15	-	-	-	-	0%	-	-	
			Revenue Total									5,817,171.00		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
53-40-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Salaries/Wages	142,485.03	160,910.94	163,083.21	96,247.41	193,746.00	50%	206,982.97	13,236.97	Includes COLA & merit increases
53-40-12	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Overtime	6,381.03	7,012.47	7,316.13	2,442.87	7,000.00	35%	7,000.00	-	
53-40-13	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Employee Benefits	62,786.80	84,078.28	87,306.46	42,965.83	105,813.00	41%	98,871.60	(6,941.40)	Includes benefit renewal increase
53-40-14	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Seasonal Employees	-	2,041.38	7,376.14	1,479.25	5,000.00	30%	6,000.00	1,000.00	Seasonal wage increases due to inflation
53-40-15	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
53-40-16	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Security System Maintenance	-	-	-	-	-	0%	-	-	
53-40-17	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Radio Maintenance & Tower Rent	20.00	-	-	-	-	0%	24,100.00	24,100.00	New PI Meter Tower expenses
53-40-18	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Mobile Telephones	2,076.99	3,476.38	2,731.94	1,258.48	2,500.00	50%	2,750.00	250.00	Prior years have all run over
53-40-19	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PW Building Utilities	1,477.38	1,497.62	1,290.01	743.60	2,000.00	37%	3,000.00	1,000.00	1K more frequent cleaning during summer
53-40-20	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Insurance Expense	20,197.71	17,823.55	19,411.88	19,428.97	22,279.00	87%	19,788.00	(2,491.00)	
53-40-21	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Professional Org. Memberships	760.00	808.00	887.84	-	1,000.00	0%	1,000.00	-	
53-40-22	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Uniforms & Safety Wear	195.98	500.90	304.53	36.52	600.00	6%	1,000.00	400.00	Addition of APW & Floater - Costs shared
53-40-23	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Continuing Education	618.90	880.00	259.00	1,260.00	1,000.00	126%	1,000.00	-	
53-40-24	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Office Supplies/IT	796.36	1,380.81	71.61	37.50	600.00	6%	600.00	-	
53-40-25	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equip-Repairs & Maintenance	-	-	-	54.33	-	0%	-	-	
53-40-26	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Depreciation Expense	421,789.50	443,883.53	488,607.14	-	450,000.00	0%	451,169.00	1,169.00	
53-40-27	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Power For Lift Stations	141,590.17	181,899.08	200,707.15	173,797.86	240,000.00	72%	240,000.00	-	
53-40-28	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Fuel & Oil	2,065.46	2,339.62	1,961.29	2,491.05	4,200.00	59%	4,500.00	300.00	Rounded up - increase in fuel cost is anticpated
53-40-29	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equipment Supplies	831.03	1,250.00	-	2.15	1,000.00	0%	1,000.00	-	
53-40-30	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PI Meter Purchases	23,573.50	25,318.33	48,633.21	60,046.16	80,000.00	75%	80,000.00	-	
53-40-31	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Professional & Tech. Services	18,467.20	29,706.01	38,301.12	14,754.51	25,000.00	59%	25,000.00	-	$5,000 GIS software & services
53-40-32	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Engineering Expenses	2,500.00	-	4,190.25	-	-	0%	-	-	
53-40-33	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PI Master Plan	9,317.87	1,520.36	-	-	-	0%	-	-	
53-40-35	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Blue Stakes Expenses	990.84	1,098.93	1,099.21	685.38	1,000.00	69%	1,100.00	100.00	Prior years have all run over
53-40-36	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Utility Billing	7,940.60	7,600.33	7,981.82	4,838.73	10,246.00	47%	10,246.00	-	
53-40-37	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	P. W Shop Tools & Supplies	500.40	1,565.65	763.63	299.36	1,500.00	20%	1,500.00	-	
53-40-38	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Pump Station & Booster Repairs	1,734.58	9,083.34	3,651.93	43,486.46	83,000.00	52%	40,000.00	(43,000.00)	FY22 was high, but past budgets lacked funding
53-40-40	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	SCADA Maintenance	684.35	1,750.03	279.50	950.00	1,200.00	79%	13,200.00	12,000.00	Need to upgrade SCADA computer and software
53-40-41	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	System Repairs	2,434.96	9,858.52	16,458.05	14,504.55	20,000.00	73%	20,000.00	-	
53-40-43	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	System Connection Costs	-	-	-	-	-	0%	-	-	
53-40-45	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	
53-40-52	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Scada Upgrade	-	-	-	-	-	0%	-	-	
53-40-59	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Capital	Capital Equipment Purchases	-	1.20	-	-	16,667.00	0%	-	(16,667.00)	
53-40-60	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Capital	Capital Expenses/Projects	-	0.91	451,265.67	191,955.16	1,440,944.00	13%	3,753,500.00	2,312,556.00	PI Meters, 6000 W & Murdock Pump Stations
53-40-71	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bond Principal Payment	-	-	-	-	-	0%	-	-	
53-40-72	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bond Disclosure Etc. Fees	2,500.00	1,500.27	-	-	-	0%	-	-	
53-40-73	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Water Share Purchases	-	-	-	-	-	0%	-	-	
53-40-74	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Water Share Assessments	366,329.65	309,721.93	466,493.47	303,649.28	395,000.00	77%	502,000.00	107,000.00	Assessments up in FY 2023; includes PG increase
53-40-75	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Interest Expense Bonds	56,445.93	20,154.76	-	-	-	0%	-	-	
53-40-76	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bad Debt Expense	190.47	11.55	29.05	-	-	0%	-	-	
53-40-77	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Interest Expense Saved Shares	34,600.00	28,414.00	-	-	60,000.00	0%	60,000.00	-	

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
53-40-78	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Murdock Canal Piping Utilities	-	-	-	-	-	0%	-	-	
53-40-79	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Loss On Disposition of Assets	-	-	-	-	-	0%	-	-	
53-40-80	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Indirect Overhead	51,237.24	57,563.28	77,056.00	-	97,374.00	0%	116,124.94	18,750.94	
53-40-81	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equipment Lease & Maintenance	3,250.00	3,250.00	8,627.50	6,391.17	3,500.00	183%	6,200.00	2,700.00	The FY2022 does not match the new backhoe lease.
53-40-85	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Internal Service IT Expense	-	1,180.00	1,160.00	-	1,240.00	0%	2,360.00	1,120.00	Increase from Microsoft & IT equipment costs
53-40-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Transfer	Transfer Out Oth Non Operating	-	108,000.00	535,713.00	-	525,000.00	0%	108,000.00	(417,000.00)	Transfer to GF for PI
53-40-99	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	GASB 68 Benefits Expense	4,564.00	136.00	-	-	4,000.00	0%	4,000.00	-	No change
			Expenditure Total									5,817,170.51		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-30-90	STORM SEWER FUND	STORM SEWER FUND - Transfers	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
54-30-91	STORM SEWER FUND	STORM SEWER FUND - Transfers	Revenue	Transfer	Transfer From Sewer Fund	-	-	-	-	-	0%	-	-	
54-32-10	STORM SEWER FUND	STORM SEWER FUND - LICENSES A	Revenue	Revenue	Permits	-	-	-	-	-	0%	-	-	
54-37-40	STORM SEWER FUND	STORM SEWER FUND - Collection,	Revenue	Revenue	Storm Sewer Collection Fees	473,174.37	491,260.71	491,213.38	292,810.72	493,000.00	59%	573,000.00	80,000.00	As per 2021 utility rate study projection
54-37-60	STORM SEWER FUND	STORM SEWER FUND - Collection,	Revenue	Revenue	Storm Sewer NW Impact Fees	-	-	-	-	-	0%	-	-	
54-37-70	STORM SEWER FUND	STORM SEWER FUND - Collection,	Revenue	Revenue	Permit Fee New Construction	51,750.00	71,250.00	114,000.00	118,750.00	30,000.00	396%	125,000.00	95,000.00	@ $500 ea. (discounted for Ridgeview projects)
54-38-10	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	Interest Earnings	32,477.50	26,199.06	6,483.12	1,603.87	20,000.00	8%	5,000.00	(15,000.00)	FY22 YTD $3K as of 2/2022
54-38-11	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	Developer Contributions	623,984.00	342,161.00	-	-	-	0%	-	-	
54-38-90	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	Miscellaneous	14,295.00	10,754.26	123,182.74	-	-	0%	-	-	
54-38-95	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	1,000.00	0%	466,654.00	465,654.00	Savings to fund system repairs, debris basin recon
54-39-50	STORM SEWER FUND	STORM SEWER FUND - Developer (	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
			Revenue Total									1,169,654.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-40-11	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Salaries/Wages	98,478.80	109,813.58	119,004.76	78,741.70	142,019.00	55%	174,528.60	32,509.60	Includes COLA & merit increases
54-40-12	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Overtime	2,087.46	1,212.27	318.75	-	1,400.00	0%	1,400.00	-	
54-40-13	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Employee Benefits	42,628.28	53,995.53	52,329.22	33,693.16	76,118.00	44%	77,667.69	1,549.69	Includes benefit renewal increase
54-40-15	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Seasonal Employees	1,323.50	38.50	-	-	10,000.00	0%	10,000.00	-	
54-40-16	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
54-40-17	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Radio Maintenance & Tower Rent	20.00	-	-	-	-	0%	-	-	
54-40-18	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Mobile Telephones	415.25	377.58	643.45	455.01	700.00	65%	700.00	-	
54-40-19	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	PW Building Utilities	1,477.38	1,222.27	1,218.75	743.61	2,500.00	30%	3,500.00	1,000.00	1K more frequent cleaning during summer
54-40-20	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Continuing Education	165.97	-	-	-	600.00	0%	600.00	-	No change
54-40-21	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Computer Programs & Software	-	-	(45.16)	-	-	0%	-	-	
54-40-22	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Uniforms & Safety Wear	-	-	-	-	200.00	0%	200.00	-	No change
54-40-23	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Professional Org. Memberships	-	-	-	-	-	0%	-	-	
54-40-24	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Office Supplies/IT	171.52	328.36	48.87	37.50	500.00	8%	500.00	-	
54-40-25	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	System Reconstruction	5,320.00	(0.50)	72,475.36	-	220,000.00	0%	50,000.00	(170,000.00)	
54-40-26	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Depreciation Expense	152,491.06	187,594.52	203,787.23	-	200,000.00	0%	188,140.00	(11,860.00)	
54-40-27	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Street Sweeping	16,463.12	23,765.98	24,949.85	14,120.02	20,000.00	71%	20,000.00	-	
54-40-29	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Equipment Supplies	499.62	-	783.03	179.33	500.00	36%	500.00	-	
54-40-30	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Cell Phone	-	-	132.44	196.00	-	0%	-	-	
54-40-31	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Fuel and Oil Expense	-	-	-	419.28	1,000.00	42%	1,500.00	500.00	Rounded up - increase in fuel cost is anticpated
54-40-32	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Professional Services	12,079.79	4,022.90	20,390.21	14,298.75	15,000.00	95%	17,500.00	2,500.00	$2,500 GIS Software & Services
54-40-33	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	School Education Programs	-	-	-	-	-	0%	-	-	
54-40-34	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Contractor Education Programs	-	-	-	-	-	0%	-	-	
54-40-35	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Public Information	-	-	-	-	-	0%	-	-	
54-40-36	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Utility Billing	7,940.58	7,441.30	7,981.87	4,838.72	10,008.00	48%	10,008.00	-	
54-40-37	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Utah County Coalition	2,101.00	2,101.00	2,101.00	2,044.00	2,500.00	82%	2,500.00	-	
54-40-38	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	PW Shop Tools & Supplies	1,399.04	239.90	1,399.45	25.34	1,200.00	2%	1,200.00	-	
54-40-39	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Insurance Expense	3,143.87	2,647.54	2,690.71	2,002.00	2,960.00	68%	2,139.00	(821.00)	
54-40-40	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Debris Basin Annual Maintenanc	(3,512.80)	-	4,000.00	-	5,000.00	0%	245,000.00	240,000.00	240K reconstruct debris basin outlet; 5K annual
54-40-41	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	System Repairs & Maintenance	303.00	6,245.15	899.76	5,787.31	110,000.00	5%	245,200.00	135,200.00	Includes rate study projects
54-40-42	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Maintenance & Repairs:Vehicles	101.63	1,000.00	-	-	1,000.00	0%	1,000.00	-	
54-40-43	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Sweeper Truck:Brooms & Parts	-	-	-	-	-	0%	-	-	
54-40-44	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	VAC Truck: Maint. & Repair	-	875.13	-	-	3,000.00	0%	3,000.00	-	
54-40-45	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	VAC Truck: Fuel & Oil	-	-	-	-	500.00	0%	1,000.00	500.00	Rounded up - increase in fuel cost is anticpated
54-40-46	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Accena Group	58,350.00	74,980.00	84,365.00	40,175.00	75,000.00	54%	85,000.00	10,000.00	Offset by developer fee revenue
54-40-47	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
54-40-50	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Storm Sewer Construction	-	-	-	-	-	0%	-	-	
54-40-51	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	6150 W Storm Drain Pipe	-	-	-	-	-	0%	-	-	
54-40-52	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Beacon Hills Sports Park	-	-	-	-	-	0%	-	-	
54-40-53	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Highland Sub Pl #1 Det Basin	-	-	-	-	-	0%	-	-	
54-40-59	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Capital	Capital Equipment Purchase	-	0.20	-	-	16,667.00	0%	-	(16,667.00)	
54-40-60	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Salt Bin Storage	-	-	-	-	-	0%	-	-	
54-40-74	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Capital	Capital Expenses/Projects	-	-	-	141.00	-	0%	-	-	
54-40-76	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Interest Expense	-	-	-	-	-	0%	-	-	
54-40-77	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Bad Debt Expense	25.68	2.24	31.23	-	-	0%	-	-	
54-40-80	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Indirect Overhead	12,196.56	13,421.76	10,985.00	-	15,021.00	0%	20,282.35	5,261.35	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-40-81	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	NCRS Viewpoint Flood Control	-	18,510.47	158,824.34	-	-	0%	-	-	
54-40-85	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Internal Service IT Expense	-	1,040.00	920.00	-	810.00	0%	1,210.00	400.00	Increase from Microsoft & IT equipment costs
54-40-90	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Transfer	Transfer to Debris Basin Fund	-	-	-	-	-	0%	-	-	
54-40-91	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Transfer	Transfer to Capital Proj Build	-	-	-	-	-	0%	-	-	
54-40-99	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	GASB 68 Benefits Expense	(637.00)	95.00	-	-	200.00	0%	200.00	-	No change
54-90-92	STORM SEWER FUND	STORM SEWER FUND - Transfers	Expenditure	Transfer	Transfer to Capital Proj Road	-	-	-	-	-	0%	-	-	
			Expenditure Total									1,169,653.64		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-30-90	CULINARY WATER FUND	CULINARY WATER FUND - Transfer	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
55-30-91	CULINARY WATER FUND	CULINARY WATER FUND - Transfer	Revenue	Transfer	Transfer from NW Capital Fund	-	-	-	-	-	0%	-	-	
55-37-10	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Service Charges	831,571.50	845,934.48	870,664.85	675,596.00	850,397.00	79%	875,000.00	24,603.00	Prior years' increases $15-25K annually
55-37-20	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Connection Fees	33,581.00	50,080.00	46,395.00	-	90,450.00	0%	-	(90,450.00)	Revenue redirected to 55-37-31 for Meter Fees
55-37-21	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Impact Fees	-	-	27,738.00	74,772.00	-	0%	150,750.00	150,750.00	@ $602 ea.
55-37-30	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Penalties	80.00	-	80.00	320.00	-	0%	-	-	
55-37-31	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Meter Fees	-	536.00	34,629.00	86,094.75	-	0%	134,000.00	134,000.00	@ 536 ea.; includes previously posted to 55-37-20
55-37-32	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Acct Set-up/Close	5,825.00	6,825.00	8,110.00	4,370.00	5,000.00	89%	5,000.00	-	No change
55-38-10	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Interest Earnings	71,830.80	55,165.41	10,782.48	2,190.11	20,000.00	11%	7,000.00	(13,000.00)	FY22 YTD $4K as of 2/2022
55-38-11	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Developer Contributions	528,764.00	438,144.00	-	-	-	0%	-	-	
55-38-51	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Contribution Highland Water Co	-	-	-	-	-	0%	-	-	
55-38-90	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Water Share-Grant revenue	-	-	-	-	-	0%	-	-	
55-38-95	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	PY Carryover	-	-	-	-	3,200.00	0%	110,463.00	107,263.00	Savings to fund capital projects & meter purchases
55-39-05	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Tranfer from Other funds	-	-	-	-	-	0%	-	-	
55-39-50	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Municipal Contributions	-	-	-	-	-	0%	-	-	
55-39-90	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Sundry Revenues	50.00	40.00	-	-	-	0%	-	-	
			Revenue Total									1,282,213.00		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
55-40-11	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Salaries/Wages	148,347.97	152,077.26	158,036.39	133,405.82	227,159.00	59%	238,714.96	11,555.96	Includes COLA & merit increases
55-40-12	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Overtime	8,720.25	6,691.58	8,783.96	4,191.51	8,000.00	52%	8,000.00	-	No change
55-40-13	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Employee Benefits	72,855.55	87,037.40	85,510.10	57,597.01	134,597.00	43%	110,205.63	(24,391.37)	Includes benefit renewal increase
55-40-14	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Seasonal Employees	-	2,041.37	5,870.15	1,479.25	5,000.00	30%	6,000.00	1,000.00	Seasonal wage increases due to inflation
55-40-15	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
55-40-17	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Radio Maint. & Tower Rental	299.57	341.39	390.50	87.20	300.00	29%	400.00	100.00	Prior years have all run over
55-40-18	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Mobile Telephones	-	-	36.96	-	-	0%	-	-	
55-40-19	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	PW Building Utilities	1,477.39	1,190.25	1,253.53	743.60	2,000.00	37%	3,000.00	1,000.00	1K more frequent cleaning during summer
55-40-20	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Security System Maintenance	-	134.86	-	-	-	0%	-	-	
55-40-21	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Professional Org. & Training	825.00	848.00	921.81	134.00	1,000.00	13%	1,500.00	500.00	Now the water division has three employees
55-40-22	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Uniforms & Safety Wear	611.10	514.92	597.25	306.02	800.00	38%	800.00	-	APW and Floater are split from all divisions
55-40-23	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Continuing Education	2,869.92	383.00	3,052.04	950.00	2,500.00	38%	2,500.00	-	
55-40-24	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Office Supplies/IT	348.36	392.31	18.00	99.23	500.00	20%	500.00	-	
55-40-25	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Equip.-Repairs & Maintenance	-	-	-	-	-	0%	-	-	
55-40-26	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Depreciation Expense	338,875.26	367,463.53	434,711.03	-	375,000.00	0%	401,758.00	26,758.00	
55-40-27	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Power For Wells & Lift Station	149,806.98	148,150.26	159,772.76	63,862.17	170,000.00	38%	170,000.00	-	
55-40-28	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Fuel Expense Vehicles	6,707.21	6,726.16	6,092.06	5,754.95	9,200.00	63%	9,500.00	300.00	Rounded up - increase in fuel cost is anticpated
55-40-29	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Mobile Phones	2,248.29	3,063.75	2,784.82	2,283.61	3,300.00	69%	3,300.00	-	
55-40-30	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Testing & Notification	11,420.00	22,498.50	10,856.51	6,526.00	13,000.00	50%	13,000.00	-	
55-40-31	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Engineering & Professional Ser	34,472.97	21,209.05	53,585.89	10,925.00	40,000.00	27%	40,000.00	-	$5,000 GIS software & services
55-40-32	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
55-40-33	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Insurance Expense	7,958.43	11,688.83	12,344.18	9,965.00	13,579.00	73%	10,760.00	(2,819.00)	
55-40-34	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Equipment Supplies	3,384.63	3,483.10	2,010.08	2,351.07	3,500.00	67%	3,500.00	-	
55-40-35	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Blue Stakes Expenses	870.89	1,266.22	1,643.82	578.59	1,200.00	48%	1,200.00	-	
55-40-36	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Utility Billing	7,940.59	7,441.36	7,981.86	7,038.73	10,008.00	70%	10,008.00	-	No change
55-40-37	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	PW Shop Tools & Supplies	802.48	1,860.00	3,317.66	1,200.81	1,800.00	67%	1,800.00	-	
55-40-38	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Pump Station & Booster Repairs	6,450.86	10,180.70	2,830.11	2,179.23	5,000.00	44%	5,000.00	-	
55-40-39	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	SCADA Maintenance	2,280.75	890.00	1,330.00	3,956.86	2,200.00	180%	2,200.00	-	
55-40-41	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	System Repairs	86,938.67	81,559.11	60,490.87	22,112.99	80,000.00	28%	80,000.00	-	
55-40-50	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Capital	Capital Expenses Projects	-	(0.04)	682,199.40	197,475.46	1,650,000.00	12%	-	(1,650,000.00)	
55-40-51	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Capital	Capital Outlay Equipment	-	0.20	-	-	56,667.00	0%	-	(56,667.00)	
55-40-52	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	SCADA Upgrade	-	-	-	-	-	0%	-	-	
55-40-55	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Meter Purchases	36,935.83	56,792.12	77,286.26	27,844.26	55,000.00	51%	90,000.00	35,000.00	Ridgeview - offset by fee revenue from builders
55-40-73	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Share Purchases	-	-	-	-	-	0%	-	-	
55-40-74	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Share Assessments	2,032.00	-	1,016.00	141.00	1,600.00	9%	1,600.00	-	
55-40-75	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Interest Expense	-	-	-	-	-	0%	-	-	
55-40-76	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Bad Debt Expense	48.53	12.90	41.82	-	-	0%	-	-	
55-40-77	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Pressure Reducing Valves	-	-	-	-	-	0%	-	-	
55-40-78	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
55-40-79	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Cross Conn. Control Upgrades	1,270.48	3,714.72	9,900.24	-	5,000.00	0%	5,000.00	-	
55-40-80	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Indirect Overhead	28,379.28	30,583.20	26,073.00	-	31,984.00	0%	47,018.63	15,034.63	
55-40-81	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Well Rebuilds	40,940.00	0.05	-	-	-	0%	-	-	
55-40-82	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Tank Demolition	-	-	-	-	-	0%	-	-	

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
55-40-83	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Line 4800 West	-	-	-	-	-	0%	-	-	
55-40-84	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Murdock Canal Piping Utilities	-	-	-	-	-	0%	-	-	
55-40-85	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Equipment Rental & Maintenance	3,250.00	3,250.00	8,627.50	6,391.18	3,500.00	183%	6,200.00	2,700.00	Adjusted to match new backhoe lease
55-40-86	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Internal Service IT Expense	-	1,180.00	1,160.00	-	1,460.00	0%	2,370.00	910.00	Increase from Microsoft & IT equipment costs
55-40-90	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Transfer	Transfer to Capital Projects	-	-	-	-	-	0%	-	-	
55-40-99	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	GASB 68 Benefits Expense	1,094.00	131.00	-	-	1,200.00	0%	1,200.00	-	No change
			Expenditure Total									1,282,213.21		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-30-90	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Transf	Revenue	Transfer	Transfer from Gen. Fund	-	-	-	-	-	0%	-	-	
56-37-10	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Fees	Revenue	Revenue	Utility Transportation Fee	1,028,090.61	1,046,334.83	1,051,321.57	628,576.52	1,085,822.00	58%	1,089,000.00	3,178.00	No change; monthly revenue (FY22) = $90K
56-38-10	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Intere	Revenue	Revenue	Interest Earnings	27,143.76	21,381.23	5,515.72	1,458.37	5,000.00	29%	4,000.00	(1,000.00)	FY22 YTD $2.5K as of 2/2022
			Revenue Total									1,093,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-40-11	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Personnel	Salaries/Wages	24,592.21	36,563.19	52,450.10	28,638.66	49,533.00	58%	54,865.56	5,332.56	Includes COLA & merit increases
56-40-13	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Personnel	Employee Benefits	11,529.51	16,217.23	19,877.98	10,498.94	25,013.00	42%	22,810.51	(2,202.49)	Includes benefit renewal increase
56-40-36	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Utility Billing	7,940.61	7,489.26	7,981.81	4,730.93	10,002.00	47%	10,002.00	-	No change
56-40-45	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	3,500.00	65%	3,500.00	-	No change
56-40-70	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Road Fee Projects	1,218,504.95	166,087.98	1,178,817.33	947,308.27	1,000,000.00	95%	1,000,000.00	-	
56-40-76	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Bad Debt Expense	(16.66)	(4.32)	18.50	-	-	0%	-	-	
			Expenditure Total									1,091,178.07		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
57-37-10	INTERNAL SERVICE IT FUNI	INTERNAL SERVICE IT FUND - Interr	Revenue	Revenue	Internal Service Charges	-	20,000.00	22,637.73	-	32,000.00	0%	48,750.00	16,750.00	Increase from Microsoft & IT equipment costs
			Revenue Total									48,750.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
57-40-25	INTERNAL SERVICE IT FUNI	INTERNAL SERVICE IT FUND - EXPEI	Expenditure	Operations	Internal Service Expenses	-	5,144.05	38,690.30	22,324.10	32,000.00	70%	48,750.00	16,750.00	Increase from Microsoft & IT equipment costs
			Expenditure Total									48,750.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
91-30-10	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Revenue	Revenue	Disposition Fixed Assets	-	-	-	-	-	0%	-	-	
			Revenue Total									-		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
91-40-20	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Gen. FA Depr. Expense	-	3,556.77	25,887.48	-	-	0%	25,405.00	25,405.00	
91-40-21	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Cemetery FA Depr. Expense	-	1,184.56	2,681.90	-	-	0%	2,476.00	2,476.00	
91-40-22	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Parks FA Depr. Expense	-	3,724.37	18,389.94	-	-	0%	17,500.00	17,500.00	
91-40-23	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Pub. Service FA Depr. Expense	-	-	-	-	-	0%	-	-	
91-40-24	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Street FA Depr. Expense	-	786.69	75,992.45	-	-	0%	70,941.00	70,941.00	
			Expenditure Total									116,322.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-30-90	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Capital Projects	-	-	-	-	-	0%	-	-	
10-30-91	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Oth Fin Sources	75,724.44	108,000.00	535,713.00	-	767,234.00	0%	360,044.00	(407,190.00)	$108K Charging for PI; $252K Cemetery x-fer
10-30-92	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Open Space Fund	-	-	-	-	-	0%	-	-	
		GENERAL FUND - REVENUE-TRANSFERS Total										360,044.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-31-10	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Current Year Property Taxes	1,725,138.45	1,726,950.50	1,850,468.85	1,802,243.78	1,825,000.00	99%	1,900,000.00	75,000.00	FY21 actual + 2.7% ($25K increase per year)
10-31-12	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Library Property Taxes	-	-	-	-	-	0%	-	-	
10-31-20	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Delinquent Prior Year's Taxes	103,936.62	146,313.80	138,411.61	74,438.92	125,000.00	60%	125,000.00	-	No change; growth reflected in 10-31-10
10-31-30	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	General Sales and Use Taxes	2,491,243.58	2,742,112.50	2,630,644.69	614,796.53	3,325,000.00	18%	3,600,000.00	275,000.00	FY22 thru Mar annualized = $3.6MM; 8.3% over FY22
10-31-40	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	LPPSD Fee or Tax	-	-	-	-	-	0%	-	-	
10-31-50	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Fee-In Lieu of Pers Prop Tax	167,730.81	169,184.23	142,679.50	100,650.82	165,000.00	61%	165,000.00	-	No change
10-31-60	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Utility Franchise Tax	913,477.70	930,349.08	951,183.27	515,979.68	925,000.00	61%	950,000.00	25,000.00	Consistent w/ FY21 actuals
10-31-61	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Phone Tax	115,420.84	91,932.51	49,030.84	19,715.65	80,000.00	25%	57,600.00	(22,400.00)	Monthly revenue has decline from $8K+ to $4,800
		GENERAL FUND - TAXES Total										6,797,600.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-32-10	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Business Licenses and Permits	14,185.64	17,124.65	13,520.80	8,130.88	14,000.00	58%	14,000.00	-	No change
10-32-21	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Permits	346,937.84	452,435.30	756,787.80	610,524.08	420,000.00	146%	700,000.00	280,000.00	FY22 YTD $810K as of 3/2022
10-32-22	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Plan Check Fees	83,183.23	98,538.55	174,676.17	150,061.08	95,000.00	158%	200,000.00	105,000.00	FY22 YTD $195K thru 3/2022
10-32-26	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Road Cut Permits	10,340.50	8,000.00	7,750.00	2,750.00	6,000.00	46%	5,000.00	(1,000.00)	
10-32-27	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Fence Permit	775.00	1,220.00	1,516.59	1,016.00	500.00	203%	-	(500.00)	
10-32-28	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Reinspection Fee	-	65.00	65.00	-	-	0%	200.00	200.00	
10-32-29	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Infrastructure Reimb. (Legal)	2,508.00	2,169.00	4,305.00	-	2,000.00	0%	-	(2,000.00)	Older account, related to building permits
		GENERAL FUND - LICENSES AND PERMITS Total										919,200.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-33-30	GENERAL FUND	GENERAL FUND - INTERGOVERNM	Revenue	Revenue	General Fund Surplus	-	-	-	-	370,000.00	0%	-	(370,000.00)	
10-33-31	GENERAL FUND	GENERAL FUND - INTERGOVERNM	Revenue	Revenue	Library Surplus	-	-	-	-	-	0%	-	-	
10-33-40	GENERAL FUND	GENERAL FUND - INTERGOVERNM	Revenue	Revenue	State Grants	-	-	-	-	-	0%	-	-	
10-33-56	GENERAL FUND	GENERAL FUND - INTERGOVERNM	Revenue	Revenue	Class C" Road Fund Allotment"	802,067.54	786,337.84	663,098.19	299,986.48	750,000.00	40%	800,000.00	50,000.00	Prior years vary; FY21 actual = $850K
10-33-57	GENERAL FUND	GENERAL FUND - INTERGOVERNM	Revenue	Revenue	County Option Hwy/Transit Tax	-	246,276.78	238,030.64	107,773.57	200,000.00	54%	330,000.00	130,000.00	FY21 audited = $290K
10-33-58	GENERAL FUND	GENERAL FUND - INTERGOVERNM	Revenue	Revenue	State Liquor Fund Allotment	11,466.53	16,103.26	15,163.30	-	12,000.00	0%	-	(12,000.00)	Funds go to Police (net revenue = 0)
10-33-99	GENERAL FUND	GENERAL FUND - INTERGOVERNM	Revenue	Revenue	CARES Act Funds	-	823,614.76	543,342.01	1,134,686.50	-	0%	1,134,656.50	1,134,656.50	2nd ARPA installment
		GENERAL FUND - INTERGOVERNMENTAL REVENUE Total										2,264,656.50		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-34-10	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Zoning	8,780.15	6,915.00	13,545.12	5,075.00	4,500.00	113%	4,000.00	(500.00)	@ $1K ea.; most of Ridgeview has been paid
10-34-11	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Planning Review	1,210.00	-	-	-	-	0%	-	-	
10-34-12	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	DRC Fee	840.00	1,400.00	280.00	-	-	0%	-	-	
10-34-13	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Concept	-	-	-	-	-	0%	-	-	
10-34-14	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Site Plan/Architectural Review	575.00	-	725.00	575.00	-	0%	600.00	600.00	
10-34-15	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Preliminary Review	3,045.00	29,235.00	16,490.00	11,327.50	5,000.00	227%	5,000.00	-	Most of the fees for Ridgeview have been paid.
10-34-16	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Final Review	4,916.00	11,239.00	16,384.00	2,458.00	7,000.00	35%	7,000.00	-	No change
10-34-17	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Inspection Fee	-	-	-	-	-	0%	-	-	
10-34-18	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Public Works Inspection Fee	20,259.00	-	81,536.00	500.00	25,000.00	2%	20,000.00	(5,000.00)	Ridgeview Phase 2 Final Plats
10-34-19	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Review Fee	-	-	-	-	-	0%	-	-	
10-34-20	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Annexation Fees	-	1,100.00	975.00	-	-	0%	-	-	
10-34-21	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Civil Review Fee	12,562.00	24,063.00	35,062.00	12,280.00	15,000.00	82%	15,000.00	-	Covers consulting costs
10-34-50	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Public Safety Fee	771.60	648,940.82	653,689.30	390,909.19	650,000.00	60%	961,000.00	311,000.00	Monthly fee increased to $17
10-34-72	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Trees	-	-	-	-	-	0%	-	-	
		GENERAL FUND - FEES AND SERVICES Total										1,012,600.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-35-10	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Fines	139,762.97	149,709.33	117,556.61	55,674.79	100,000.00	57%	100,000.00	-	Dependent on case type/volume, which varies
10-35-13	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Traffic School	7,110.00	8,924.70	5,001.50	2,385.00	5,000.00	48%	5,000.00	-	No change
10-35-14	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Alpine Fines	65,127.00	53,596.13	26,954.22	31,615.90	15,000.00	213%	40,000.00	25,000.00	Tied to expense 10-42-30
10-35-15	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Small Claims Ct Rev	-	-	-	-	-	0%	-	-	
10-35-16	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Court Return Check Fees	-	-	-	-	-	0%	-	-	
10-35-32	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Restitution Revenue	-	-	-	-	-	0%	-	-	
10-35-33	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Public Defender Reimbursement	1,640.91	2,200.89	1,424.21	1,003.08	1,500.00	67%	1,500.00	-	Consistent w/ FY19 & 21
		GENERAL FUND - COURT FINES Total										146,500.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-36-10	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Interest Earnings	59,680.75	40,147.49	52,369.00	2,692.28	40,000.00	7%	12,000.00	(28,000.00)	Interest down to approximately $1K/month
10-36-20	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Rents and Concessions	-	-	-	-	-	0%	-	-	
10-36-21	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Cell Tower Revenue	34,219.24	34,249.76	50,663.37	38,420.74	34,000.00	113%	38,000.00	4,000.00	Increase due to renewed/renegotiated contracts
		GENERAL FUND - OTHER REVENUE Total										50,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-37-10	GENERAL FUND	GENERAL FUND - CEMETERY REVEI	Revenue	Revenue	Cemetery Lot Sales	-	80.00	-	-	-	0%	-	-	
10-37-20	GENERAL FUND	GENERAL FUND - CEMETERY REVEI	Revenue	Revenue	Other Income	-	-	-	-	-	0%	-	-	
		GENERAL FUND - CEMETERY REVENUE Total										-		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-38-40	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Sale of Fixed Assets	378,873.00	-	-	1,722.50	-	0%	-	-	
10-38-49	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Alpine Court	-	-	-	-	-	0%	-	-	
10-38-79	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Disc Golf Revenue	134.96	26.54	-	-	-	0%	-	-	
10-38-80	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Grants	-	-	-	-	-	0%	-	-	
10-38-81	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Grant Revenue	-	-	-	-	-	0%	-	-	
10-38-82	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Foundation	-	25,000.00	-	-	-	0%	-	-	
10-38-83	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Facility Rentals	18,332.26	9,674.34	13,091.51	5,024.50	10,000.00	51%	10,000.00	-	No change
10-38-84	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Youth Council Misc. Rev.	48.00	296.50	-	-	600.00	0%	100.00	(500.00)	Relatively no change
10-38-87	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Sidewalk Bond Revenue	-	5,000.00	-	-	-	0%	-	-	
10-38-88	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	School Trauma Kits	525.00	-	-	-	-	0%	-	-	
10-38-89	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Fling Rodeo	-	-	-	-	-	0%	-	-	
10-38-90	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	PSD Rent	221,517.72	220,759.23	221,299.25	110,589.63	220,000.00	50%	220,000.00	-	No change
10-38-91	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Miscellaneous Revenue	8,529.00	30,702.97	49,030.88	20,412.17	15,000.00	140%	30,000.00	15,000.00	Average FY19-21 = $29K; FY22 trending higher
10-38-92	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	City Events Revenue	920.00	-	1,890.00	860.71	1,150.00	75%	1,000.00	(150.00)	Relatively no change
10-38-93	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Alpine Reimbursement	41,518.67	46,422.20	43,095.95	26,020.08	35,000.00	74%	40,000.00	5,000.00	Consistent with FY22 trend and previous years
10-38-94	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Lone Peak PSD Reimbursement	31,892.61	42,523.48	53,344.36	23,497.82	40,000.00	59%	40,000.00	-	No change
10-38-95	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Fling Revenue	38,639.50	51,648.25	13,460.00	38,973.54	39,079.00	100%	40,000.00	921.00	Relatively no change
10-38-96	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Cultural ArtsClass Revenue	-	-	-	-	-	0%	-	-	
10-38-97	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Donations	-	-	-	-	-	0%	-	-	
10-38-98	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Miscellaneous Revenues	-	-	-	-	-	0%	-	-	
10-38-99	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Tree Sale Revenue	19,995.00	-	24,020.00	350.00	15,000.00	2%	15,000.00	-	No change
		GENERAL FUND - MISCELLANEOUS REVENUE Total										396,100.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-39-00	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Other Sources Of Funds	-	-	-	-	-	0%	-	-	
10-39-10	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Garbage Collection Fees	850,174.10	900,098.11	972,511.30	590,555.19	990,000.00	60%	1,179,589.00	189,589.00	Rate adjustments address WM cost increases
10-39-11	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Library	77,235.84	8,838.12	5,835.00	-	8,114.00	0%	8,253.51	139.51	
10-39-15	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Open Space	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
10-39-20	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Sewer	50,401.92	59,230.32	81,451.00	-	103,167.00	0%	108,276.25	5,109.25	
10-39-25	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Cemetery	-	4,201.32	2,129.00	-	3,845.00	0%	10,122.49	6,277.49	
10-39-30	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge PI	51,237.24	57,563.28	77,056.00	-	97,374.00	0%	116,124.94	18,750.94	
10-39-35	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Storm Water	12,196.56	13,421.76	10,985.00	-	15,021.00	0%	20,282.35	5,261.35	
10-39-40	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Culinary Water	28,379.28	30,583.20	26,073.00	-	31,984.00	0%	47,018.63	15,034.63	
10-39-41	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Rent Charge Library	-	-	-	-	-	0%	-	-	
		GENERAL FUND - REVENUE-GARBAGE & OTHER Total										1,505,796.86		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-41-11	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Personnel	Salaries/Wages	23,219.56	25,155.50	25,056.61	14,137.54	25,155.00	56%	25,519.72	364.72	
10-41-13	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Personnel	Employee Benefits	4,331.25	4,893.26	4,894.82	2,659.68	4,400.00	60%	4,251.19	(148.81)	
10-41-21	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Professional Org. Memberships	21,339.69	35,251.65	22,881.31	12,573.50	25,000.00	50%	22,500.00	(2,500.00)	Remove Utah Lake Commission ($2,500)
10-41-22	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Public Notices	6,586.40	5,185.18	2,833.01	505.89	3,500.00	14%	3,500.00	-	
10-41-23	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Mileage Reimbursement	-	-	-	-	400.00	0%	400.00	-	
10-41-28	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Telephone	-	-	-	-	-	0%	-	-	
10-41-31	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Professional Services	10,233.92	15,014.08	21,034.00	5,306.00	22,300.00	24%	20,000.00	(2,300.00)	Council-requested studies
10-41-33	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Continuing Education	1,095.00	1,275.00	357.00	1,485.00	1,500.00	99%	2,500.00	1,000.00	Added Council interest in training opportunities.
10-41-51	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
10-41-55	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-41-56	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Legal Settlements	-	-	-	-	-	0%	-	-	
10-41-60	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Youth City Council	5,637.38	3,634.09	2,336.81	2,587.09	6,500.00	40%	6,500.00	-	
10-41-61	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Misc. Supplies & Expenses	5,746.72	3,445.33	3,549.40	17,051.93	20,000.00	85%	8,500.00	(15,000.00)	Reduced studies & other expenses
10-41-62	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Council Appropriations	4,028.47	7,308.00	8,757.12	8,500.00	18,000.00	47%		(18,000.00)	
10-41-63	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Economic Development	36,132.50	31,912.50	7,650.00	-	3,500.00	0%	-	(3,500.00)	No market analysis or impact fee studies planned.
10-41-64	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Highland Historical Society	-	-	100.00	100.00	100.00	100%	100.00	-	
		GENERAL FUND - COUNCIL Total										93,770.91		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-42-11	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Salaries/Wages	62,518.35	63,471.13	65,613.46	36,187.32	76,916.00	47%	79,739.00	2,823.00	Includes COLA & merit increases
10-42-12	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-42-13	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Employee Benefits	8,588.46	8,853.20	9,272.79	5,184.75	11,114.00	47%	11,011.58	(102.42)	
10-42-15	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Part-Time Employee	-	-	-	-	-	0%	-	-	
10-42-21	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Professional Org. Memberships	540.10	25.00	(110.75)	-	700.00	0%	300.00	(400.00)	Bar & justice court memberships
10-42-22	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Prosecutor	14,996.63	15,752.49	5,747.12	8,617.02	18,000.00	48%	18,000.00	-	
10-42-23	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Mileage Reimbursement	-	-	-	-	500.00	0%	500.00	-	
10-42-24	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Office Supplies & Postage	546.58	656.58	732.98	450.00	1,200.00	38%	900.00	(300.00)	Based on FY22 trend
10-42-25	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Witness Fees	111.00	74.00	-	-	1,000.00	0%	1,000.00	-	Jury trial June 30
10-42-26	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Technical Manuals & Code Books	317.39	264.31	236.67	72.24	650.00	11%	400.00	(250.00)	
10-42-27	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Credit Card Fees	5,424.95	5,419.99	7,613.81	4,133.75	7,000.00	59%	8,000.00	1,000.00	Based on FY21 & FY22 trend
10-42-28	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Uniforms	-	40.22	-	-	-	0%	100.00	100.00	
10-42-30	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Alpine Fine Reimbursement	70,673.87	47,913.93	36,775.25	21,975.00	30,000.00	73%	50,000.00	20,000.00	Tied to revenue 10-35-14
10-42-31	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Victim Restitution Fund	44,791.28	58,975.60	50,048.99	20,121.93	50,000.00	40%	50,000.00	-	State Surcharges - not restitution
10-42-33	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Continuing Education	1,854.80	871.84	-	-	2,000.00	0%	2,000.00	-	
10-42-34	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Public Defender	24,884.83	32,157.72	28,545.03	14,133.32	30,000.00	47%	33,000.00	3,000.00	Based on cost analysis 12-23-21
10-42-35	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Court Interpreter	920.37	882.37	800.00	-	1,200.00	0%	1,200.00	-	
10-42-36	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Court Bailiff/Security	6,553.39	5,361.84	-	-	8,800.00	0%	9,750.00	950.00	Anticipating in-person trials & rates increasing 50%
10-42-74	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Capital	Capital Outlay-Equipment	4,486.78	-	-	-	-	0%	-	-	
10-42-75	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Internal Service IT Expense	-	1,950.00	1,950.00	-	1,220.00	0%	2,490.00	1,270.00	Increase from Microsoft & IT equipment costs
		GENERAL FUND - COURT Total										268,390.58		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-43-11	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Salaries/Wages	85,411.68	85,286.55	88,797.91	54,388.21	104,922.00	52%	111,176.17	6,254.17	Includes COLA & merit increases
10-43-12	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-43-13	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Employee Benefits	36,961.54	40,117.11	49,454.64	28,387.45	52,386.00	54%	51,478.73	(907.27)	Includes benefit renewal increase
10-43-14	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Merit Pay Increase & Benefits	-	-	-	-	-	0%	-	-	
10-43-15	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Part-Time Employee	-	3,456.42	4,156.43	3,862.88	-	0%	-	-	
10-43-20	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Personnel Advertising	-	-	-	-	-	0%	-	-	
10-43-21	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Professional Org. Memberships	5,075.12	3,965.58	4,331.65	300.00	2,000.00	15%	2,750.00	750.00	UCMA and ICMA membership; planning membership
10-43-22	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Public Notices	-	-	-	310.84	-	0%	-	-	
10-43-23	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Mileage Reimbursement	-	43.03	-	-	100.00	0%	100.00	-	
10-43-24	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Office Supplies	12,858.44	11,144.04	17,164.51	6,839.59	14,000.00	49%	14,000.00	-	
10-43-25	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Equip.-Supplies & Maintenence	2,759.19	2,477.24	5,155.91	1,579.40	4,000.00	39%	4,000.00	-	
10-43-26	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Personnel Recruitment	1,430.30	817.50	565.00	674.00	1,000.00	67%	1,000.00	-	
10-43-27	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Newsletter Printing	10,386.57	6,178.96	7,733.50	4,698.89	6,000.00	78%	7,600.00	1,600.00	Printing and mailing cost increase
10-43-28	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Telephone	17,358.53	19,756.68	17,628.09	10,424.37	19,500.00	53%	19,500.00	-	
10-43-29	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Website	6,009.75	6,096.35	7,200.83	6,826.22	7,000.00	98%	7,350.00	350.00	5% contract increase
10-43-30	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Car Allowance	4,799.86	4,799.86	4,799.86	2,584.54	4,800.00	54%	4,800.00	-	
10-43-31	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Professional & Technical/IT	35,077.24	35,693.45	34,850.00	20,437.50	36,000.00	57%	37,000.00	1,000.00	3% contract increase
10-43-32	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Postage	5,693.74	6,000.00	4,978.50	3,000.00	5,000.00	60%	5,000.00	-	No change
10-43-33	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Continuing Education	2,036.46	2,660.00	859.16	2,328.17	4,000.00	58%	4,000.00	-	
10-43-34	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Building Maintenance	59,951.97	226,788.16	55,965.78	37,538.97	70,000.00	54%	70,000.00	-	
10-43-35	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Building Utilities	50,386.52	53,991.30	48,276.62	9,709.29	45,000.00	22%	45,000.00	-	
10-43-37	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Technical Manuals & Code Books	69.40	-	-	-	300.00	0%	-	(300.00)	No need in this department.
10-43-38	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Uniforms	275.00	257.23	198.79	36.50	200.00	18%	200.00	-	
10-43-39	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Safety Committee	7,374.61	4,914.05	5,669.49	3,509.08	5,600.00	57%	5,600.00	-	No change
10-43-40	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Mass Notification System	3,555.46	3,555.46	3,744.68	3,744.68	3,745.00	100%	8,745.00	5,000.00	5K texting system
10-43-41	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Phone Reimbursement	2,160.00	2,159.82	2,159.82	1,162.98	2,160.00	54%	2,160.00	-	
10-43-47	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses-Mayor	125.35	-	-	-	-	0%	-	-	
10-43-48	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses Oper Mgr	-	-	-	-	-	0%	-	-	
10-43-49	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses City Adm	286.43	832.18	3,541.16	192.74	2,000.00	10%	2,000.00	-	
10-43-50	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Covid-19 Expenses	-	9,840.63	1,024,296.57	-	-	0%	-	-	
10-43-51	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Insurance & Surety Bonds	59,865.99	55,056.03	56,334.93	57,869.07	63,007.00	92%	59,376.00	(3,631.00)	
10-43-52	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Bond Continuing Disclosure Fee	-	-	-	-	-	0%	-	-	
10-43-55	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	State Unemployment Payments	-	-	-	-	-	0%	-	-	
10-43-60	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-43-61	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Miscellaneous Supplies	617.26	437.88	100.00	-	500.00	0%	500.00	-	
10-43-62	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Miscellaneous Services	-	-	-	-	-	0%	-	-	
10-43-74	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Equipment	151.21	-	-	-	-	0%	6,500.00	6,500.00	Fire station exhaust system, 90% grant funded
10-43-75	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Special Proj	-	-	-	-	-	0%	100,000.00	100,000.00	Council Chambers AV 50K & tree replacement 50K
10-43-79	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-IT	10,144.10	-	-	-	-	0%	-	-	
10-43-82	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Internal Service IT Expense	-	5,320.00	5,510.00	-	9,090.00	0%	13,510.00	4,420.00	Increase from Microsoft & IT equipment costs
		GENERAL FUND - ADMINISTRATIVE Total										583,345.90		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-45-31	GENERAL FUND	GENERAL FUND - AUDITOR	Expenditure	Operations	Professional & Technical Serv	11,748.99	16,500.00	17,342.00	12,500.00	20,000.00	63%	20,000.00	-	No change
10-45-32	GENERAL FUND	GENERAL FUND - AUDITOR	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
		GENERAL FUND - AUDITOR Total										20,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-46-11	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Salaries/Wages	101,721.14	112,426.93	123,526.74	69,896.23	114,050.00	61%	122,650.22	8,600.22	Includes COLA & merit increases
10-46-12	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Overtime	252.25	254.82	107.00	-	250.00	0%	250.00	-	No change
10-46-13	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Employee Benefits	48,342.28	51,394.14	47,714.10	15,033.98	41,996.00	36%	42,053.30	57.30	Includes benefit renewal increase
10-46-21	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Professional Org. Memberships	1,455.00	1,170.00	265.00	190.00	1,600.00	12%	1,000.00	(600.00)	Fewer memberships
10-46-23	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Mileage Reimbursement	492.99	128.18	-	-	1,125.00	0%	1,125.00	-	No change
10-46-24	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Office Supplies & Postage	796.38	-	-	-	500.00	0%	500.00	-	No change
10-46-25	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-46-26	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	150.00	0%	150.00	-	No change
10-46-28	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Phone Reimbursement	1,630.00	1,961.70	2,774.12	1,504.76	2,800.00	54%	2,800.00	-	No change
10-46-29	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Uniforms	168.10	177.00	372.70	91.30	400.00	23%	400.00	-	
10-46-33	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Continuing Education	1,543.92	316.66	-	(150.00)	3,500.00	-4%	3,500.00	-	No change, in-person conferences resuming
10-46-74	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
		GENERAL FUND - FINANCE DEPT Total										174,428.52		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-47-11	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Salaries/Wages	50,205.80	53,699.87	48,501.71	26,548.40	47,706.00	56%	49,946.84	2,240.84	Includes COLA & merit increases
10-47-12	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Overtime	3,758.68	2,310.13	-	-	4,000.00	0%	4,000.00	-	
10-47-13	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Employee Benefits	29,200.23	30,724.79	28,618.95	15,682.07	28,069.00	56%	28,482.03	413.03	Includes benefit renewal increase
10-47-14	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Part-time Transcriptionist	7,808.75	6,756.00	7,380.00	2,825.00	8,000.00	35%	8,000.00	-	
10-47-21	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Professional Org. Memberships	320.00	370.00	357.26	-	450.00	0%	450.00	-	
10-47-22	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Election	600.50	36,052.38	120.12	53,667.05	70,000.00	77%	36,000.00	(34,000.00)	No election this year; creating fund to set aside
10-47-23	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Mileage Reimbursement	709.56	377.12	42.10	59.58	1,000.00	6%	500.00	(500.00)	
10-47-24	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-47-28	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Software Licenses and Maint.	-	-	870.00	858.00	16,000.00	5%	8,500.00	(7,500.00)	Agenda management system
10-47-29	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Phone	1,080.00	706.18	-	83.06	1,080.00	8%	1,080.00	-	
10-47-30	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Uniforms	57.41	103.43	76.88	18.26	100.00	18%	100.00	-	
10-47-31	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Codification	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	100%	1,500.00	-	
10-47-33	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Continuing Education	1,426.86	1,129.28	874.00	884.00	2,000.00	44%	2,000.00	-	
10-47-74	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
		GENERAL FUND - RECORDER Total										140,558.88		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-48-11	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Salaries/Wages	27,343.44	27,019.12	28,326.60	15,202.40	29,595.00	51%	33,115.25	3,520.25	Includes COLA & merit increases
10-48-12	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Overtime	-	-	-	-	250.00	0%	250.00	-	No change
10-48-13	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Employee Benefits	19,095.61	19,760.46	19,588.43	10,863.46	20,087.00	54%	20,781.83	694.83	Includes benefit renewal increase
10-48-21	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Professional Org. Memberships	415.00	185.00	199.00	216.00	300.00	72%	300.00	-	No change
10-48-23	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Mileage Reimbursement	60.46	65.68	95.05	195.89	250.00	78%	250.00	-	No change
10-48-24	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-48-25	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Treasurer Bond	-	-	-	-	-	0%	-	-	
10-48-26	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-48-28	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Telephone	600.00	636.98	1,079.78	544.52	600.00	91%	600.00	-	No change
10-48-30	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Uniforms	73.97	95.28	100.00	18.26	100.00	18%	200.00	100.00	
10-48-31	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Legal Services	-	-	-	-	-	0%	-	-	
10-48-33	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Continuing Education	2,586.46	783.27	598.00	1,780.12	2,300.00	77%	3,500.00	1,200.00	2 Treasurer, 1 Business Lic., 1 Deputy Treasurer
10-48-74	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
		GENERAL FUND - TREASURER Total										58,997.08		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-49-31	GENERAL FUND	GENERAL FUND - ATTORNEY	Expenditure	Operations	Professional & Technical Ser	65,343.20	74,222.50	63,812.00	23,207.50	65,000.00	36%	60,000.00	(5,000.00)	
10-49-32	GENERAL FUND	GENERAL FUND - ATTORNEY	Expenditure	Operations	Legal Settlements	-	7,000.00	-	-	-	0%	-	-	
		GENERAL FUND - ATTORNEY Total										60,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-50-11	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Salaries/Wages	-	-	-	-	-	0%	-	-	
10-50-12	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-50-13	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Employee Benefits	-	-	-	-	-	0%	-	-	
10-50-14	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Salaries/Wages Part-Time	-	-	-	-	-	0%	-	-	
10-50-21	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Equipment	-	-	-	-	-	0%	-	-	
10-50-22	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Friends of Library Expenses	-	-	-	-	-	0%	-	-	
10-50-23	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Books & Materials	-	-	-	-	-	0%	-	-	
10-50-24	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Library Card Refunds	-	-	-	-	-	0%	-	-	
10-50-25	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Travel & Other Misc.	-	-	-	-	-	0%	-	-	
10-50-26	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
10-50-27	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Postage	-	-	-	-	-	0%	-	-	
10-50-28	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Information Technology	-	-	-	-	-	0%	-	-	
10-50-29	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Printing	-	-	-	-	-	0%	-	-	
10-50-30	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Special Programs	-	-	-	-	-	0%	-	-	
10-50-35	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Supplies	-	-	20.66	-	-	0%	-	-	
10-50-50	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Library Grant Expenditures	-	-	-	-	-	0%	-	-	
10-50-61	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Telephone	-	-	-	-	-	0%	-	-	
10-50-62	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Prof. & Tech.	-	-	-	-	-	0%	-	-	
10-50-63	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Bldg. Maint.	-	-	-	-	-	0%	-	-	
10-50-64	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Bldg. Utilities	-	-	-	-	-	0%	-	-	
10-50-65	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Rent	-	-	-	-	-	0%	-	-	
10-50-66	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Insurance	-	-	-	-	-	0%	-	-	
10-50-70	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Capital	Capital Outlay/ OneTime Exp	-	-	-	-	-	0%	-	-	
10-50-71	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Transfer	Transfer to Lib. Reserve Fund	-	-	-	-	-	0%	-	-	
		GENERAL FUND - LIBRARY Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-51-31	GENERAL FUND	GENERAL FUND - APPEAL AUTHOR	Expenditure	Operations	Professional & Tech. Services	1,843.75	825.00	4,739.50	419.39	2,500.00	17%	1,500.00	(1,000.00)	
		GENERAL FUND - APPEAL AUTHORITY Total										1,500.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-52-11	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Salaries/Wages	45,013.21	46,878.51	47,079.18	31,708.06	71,603.00	44%	76,478.06	4,875.06	Includes COLA & merit increases
10-52-12	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Overtime	712.54	269.42	6.91	-	1,000.00	0%	1,000.00	-	
10-52-13	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Employee Benefits	23,045.16	22,867.34	22,752.56	15,571.93	29,155.00	53%	29,261.14	106.14	Includes benefit renewal increase
10-52-14	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Other Benefits	-	-	-	-	-	0%	-	-	
10-52-15	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Planning Commission Salaries	8,083.00	3,641.00	9,707.69	2,115.50	5,049.00	42%	4,792.66	(256.34)	
10-52-21	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Professional Org. Memberships	-	99.00	-	99.00	500.00	20%	500.00	-	
10-52-22	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Public Notices	3,724.01	909.37	824.67	182.49	3,000.00	6%	2,000.00	(1,000.00)	
10-52-23	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Mileage Reimbursement	12.18	25.36	-	-	100.00	0%	100.00	-	
10-52-24	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-52-25	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Special Projects	3,619.97	8,150.00	-	-	75,000.00	0%	3,400.00	(71,600.00)	
10-52-26	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Fuel For Vehicles	-	-	-	-	-	0%	-	-	
10-52-27	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Postage	-	-	-	-	250.00	0%	250.00	-	
10-52-28	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Software Licenses	1,194.02	1,002.00	2,379.32	2,462.13	2,500.00	98%	2,500.00	-	
10-52-29	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Car Allowance	-	-	-	-	-	0%	-	-	
10-52-30	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Uniforms	89.10	95.53	97.62	18.26	100.00	18%	100.00	-	Addition for Code Compliance Officer
10-52-31	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Plat Recording Fees	726.00	1,022.00	2,120.00	975.00	1,000.00	98%	1,000.00	-	
10-52-32	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Planner	-	-	-	-	-	0%	-	-	
10-52-33	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Continuing Education	1,516.38	242.00	-	115.00	1,800.00	6%	1,800.00	-	Most expenses will take place in April
10-52-34	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Engineer	-	-	-	-	-	0%	-	-	
10-52-35	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Phone Reimbursement	-	-	-	-	650.00	0%	1,200.00	550.00	Addition for Code Compliance Officer & Planner
10-52-74	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Capital	Capital Outlay-Equipment	-	500.00	-	-	1,000.00	0%	1,000.00	-	
		GENERAL FUND - PLANNING & ZONING Total										125,381.86		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-53-11	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Salaries/Wages	-	-	-	771.21	-	0%	3,836.73	3,836.73	Allocating portion of Events Coordinator
10-53-12	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-53-13	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Employee Benefits	-	-	-	84.34	-	0%	283.64	283.64	
		GENERAL FUND - EDUCATION AND PROMOTION Total										4,120.37		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-54-31	GENERAL FUND	GENERAL FUND - POLICE DEPARTM	Expenditure	Public Safety	Lone Peak Public Safety Dist.	2,026,780.20	2,186,103.72	2,228,836.28	1,321,809.00	2,273,204.00	58%	2,689,059.00	415,855.00	
10-54-54	GENERAL FUND	GENERAL FUND - POLICE DEPARTM	Expenditure	Public Safety	Contributions	-	-	-	-	-	0%	-	-	
		GENERAL FUND - POLICE DEPARTMENT Total										2,689,059.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-57-11	GENERAL FUND	GENERAL FUND - EMERGENCY SER	Expenditure	Public Safety	Administration Expense	143,013.96	148,665.48	156,070.44	98,472.68	170,000.00	58%	192,180.00	22,180.00	
10-57-31	GENERAL FUND	GENERAL FUND - EMERGENCY SER	Expenditure	Public Safety	Lone Peak Public Safety Dist	1,316,276.88	1,852,180.20	1,813,536.49	1,068,920.00	1,831,361.00	58%	2,058,415.00	227,054.00	
		GENERAL FUND - EMERGENCY SERVICES Total										2,250,595.00		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-58-11	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Salaries/Wages	107,876.46	98,002.45	129,884.23	73,594.07	170,958.00	43%	184,169.60	13,211.60	Includes COLA & merit increases
10-58-12	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Overtime	296.58	38.02	110.80	-	1,500.00	0%	2,000.00	500.00	Increase in development; offset by permit revenue
10-58-13	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Employee Benefits	59,502.08	38,914.79	39,218.05	24,325.17	84,962.00	29%	92,841.27	7,879.27	Includes benefit renewal increase
10-58-21	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Professional Org. Memberships	-	230.00	175.00	661.00	300.00	220%	300.00	-	ICC for (3), UAPMO for Building Offical (1)
10-58-23	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Mileage Reimbursement	597.48	140.81	-	-	600.00	0%	400.00	(200.00)	
10-58-24	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Office Supplies & Postage	-	-	172.00	23.14	-	0%	200.00	200.00	Equip inspector with tools
10-58-25	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Fuel Expenditure Vehicles	1,697.42	717.01	1,324.47	989.29	2,000.00	49%	3,000.00	1,000.00	Increase in fuel costs and adding a second vehicle
10-58-26	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Technical Manuals & Code Books	9.02	227.00	-	733.20	1,000.00	73%	2,250.00	1,250.00	New Code Adoption $2,900 & training books $350
10-58-27	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Vehicle Maintenance	1,236.00	-	-	-	-	0%	-	-	
10-58-28	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Software	2,000.00	2,000.00	2,500.00	-	3,000.00	0%	3,000.00	-	My City Inspector
10-58-29	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Cell Phone	1,445.81	937.98	810.36	475.45	1,200.00	40%	2,000.00	800.00	Add additional phone for new inspector
10-58-31	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Professional & Tech. Services	8,799.88	23,260.00	3,384.00	21,384.53	10,000.00	214%	15,000.00	5,000.00	Increase in development; offset by permit revenue
10-58-33	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Continuing Education	608.22	619.00	1,075.25	267.00	1,000.00	27%	2,700.00	1,700.00	Utah ICC, Permit Tech & local/codes training
10-58-38	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Uniforms	359.44	253.77	560.16	36.52	600.00	6%	600.00	-	
10-58-74	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Capital	Capital Outlay-Equipment	29,567.00	-	284.99	-	40,600.00	0%	41,000.00	400.00	Inspector vehicle funded by bldg permit revenue
10-58-75	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Internal Service IT Expense	-	950.00	960.00	-	1,030.00	0%	2,230.00	1,200.00	Increase from Microsoft & IT equipment costs
		GENERAL FUND - BUILDING INSPECTION Total										351,690.86		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-60-11	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Personnel	Salaries/Wages	174,222.33	156,827.30	196,378.45	98,262.93	171,052.00	57%	185,760.06	14,708.06	Includes COLA & merit increases
10-60-12	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Personnel	Overtime	2,560.55	864.26	1,081.08	509.06	2,000.00	25%	2,000.00	-	
10-60-13	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Personnel	Employee Benefits	93,486.89	90,690.91	85,753.34	47,183.27	97,828.00	48%	97,665.42	(162.58)	Includes benefit renewal increase
10-60-14	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Personnel	Salaries/Wages Part-Time	-	-	-	-	-	0%	-	-	
10-60-15	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Personnel	Overtime Snow Removal	15,000.12	11,244.62	8,608.39	2,852.14	10,000.00	29%	10,000.00	-	
10-60-16	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Radio Maintenance	1,000.00	359.70	300.00	80.00	750.00	11%	750.00	-	
10-60-17	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Mobile Telephones	2,268.36	2,399.35	2,311.75	1,456.91	2,200.00	66%	2,350.00	150.00	Prior years have run over
10-60-27	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Street Light Power	71,864.93	72,189.70	63,176.98	39,510.54	72,000.00	55%	72,000.00	-	
10-60-28	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Street Light Repair	17,491.07	13,841.74	6,770.21	4,015.49	15,000.00	27%	15,000.00	-	
10-60-30	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Bldg Maintenance & Utilities	1,563.35	1,284.39	2,593.69	939.55	2,500.00	38%	3,500.00	1,000.00	1K more frequent cleaning during summer
10-60-31	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Rep.Potholes, Crack Seal, Etc.	121,343.48	47,475.78	36,054.76	44,178.47	100,000.00	44%	100,000.00	-	
10-60-33	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Continuing Education	2,077.95	1,355.00	1,640.62	667.00	2,500.00	27%	2,500.00	-	
10-60-34	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Prof and Tech Services	150.00	-	-	-	-	0%	17,500.00	17,500.00	$15K Traffic Study; $2,500 GIS
10-60-35	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Professional Org. Memberships	121.00	-	199.00	-	-	0%	-	-	
10-60-36	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Office Supplies	499.91	478.08	101.40	105.01	500.00	21%	500.00	-	
10-60-37	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Sidewalk Repair & Maint	19,890.38	51,612.88	49,796.90	2,525.22	74,000.00	3%	74,000.00	-	
10-60-38	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Uniforms & Safety Wear	1,840.30	2,114.42	2,137.40	939.98	2,000.00	47%	2,500.00	500.00	Addition of Assist PW & Floater (shared all div)
10-60-39	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Street Striping	13,566.14	8,387.27	15,138.00	14,112.95	16,000.00	88%	20,000.00	4,000.00	Addition of Canal Blvd.; additional crosswalks
10-60-40	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	School Crossing Maintenance	1,407.50	637.54	1,541.76	1,309.00	1,500.00	87%	1,500.00	-	
10-60-41	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Pedestrian Crossings	1,503.50	1,157.88	1,460.25	1,350.91	1,500.00	90%	14,000.00	12,500.00	Radar speed sign
10-60-42	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
10-60-47	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Public Works Shop Tools & Sup	1,955.71	3,410.88	6,533.68	1,784.83	3,500.00	51%	3,500.00	-	
10-60-48	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Streets, Traffic, & Warn Signs	16,543.93	6,316.89	9,858.21	3,011.38	15,000.00	20%	15,000.00	-	1 Radar Speed and 1 RRFB Sign
10-60-49	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Snow Removal	-	708.50	6,291.18	-	-	0%	-	-	
10-60-50	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Equipment Repair & Maintenance	-	86.69	625.76	194.81	-	0%	-	-	
10-60-51	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Fuel Expense Vehicles	9,443.53	7,198.61	5,593.86	6,156.92	10,300.00	60%	11,000.00	700.00	Rounded up - increase in fuel cost is anticpated
10-60-52	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Snow Removal:Salt	49,346.01	62,401.08	29,620.96	26,423.50	55,000.00	48%	55,000.00	-	
10-60-53	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Snow Removal:Equipment Maint	14,847.64	15,108.14	16,429.70	3,899.43	15,000.00	26%	15,000.00	-	
10-60-54	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Snow Removal:Fuel & Oil	6,640.26	5,891.05	2,699.86	1,671.01	6,000.00	28%	6,500.00	500.00	Rounded up - increase in fuel cost is anticpated
10-60-56	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Maintenance & Repair: Trucks	18,113.34	12,100.28	7,824.57	2,816.44	15,000.00	19%	15,000.00	-	
10-60-57	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Maintenance & Repair:Equipment	25,576.40	26,394.60	11,047.63	2,611.77	25,000.00	10%	25,000.00	-	
10-60-58	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Snow Removal Equipment	24,999.66	23,104.18	1,173.55	13,015.92	25,000.00	52%	25,000.00	-	
10-60-59	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Capital	Capital Equipment Purchases	-	-	138,450.00	-	6,667.00	0%	-	(6,667.00)	
10-60-60	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Snow Removal Equipment	-	-	-	-	-	0%	-	-	
10-60-61	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Drug Testing	893.00	446.00	607.00	215.00	450.00	48%	600.00	150.00	Prior years have all run over
10-60-73	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Capital	Capital Outlay-Improvements	-	-	-	-	34,000.00	0%	7,000.00	(27,000.00)	Flashing signals for Canal Blvd.
10-60-74	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Capital	Capital Outlay-Equipment	-	-	-	4,804.00	407,000.00	1%	-	(407,000.00)	
10-60-75	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Capital	Capital Outlay-Special Proj	-	-	-	-	-	0%	-	-	
10-60-76	GENERAL FUND	GENERAL FUND - STREETS AND RO Expenditure		Operations	Internal Service IT Expense	-	1,500.00	1,670.00	-	1,030.00	0%	1,790.00	760.00	Increase from Microsoft & IT equipment costs
		GENERAL FUND - STREETS AND ROADS Total										801,915.48		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-66-11	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Salaries/Wages	74,759.08	77,806.11	77,711.62	56,868.47	103,721.00	55%	113,618.43	9,897.43	Includes COLA & merit increases
10-66-13	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Employee Benefits	37,347.27	38,286.30	47,128.73	25,263.30	54,655.00	46%	49,871.57	(4,783.43)	Includes benefit renewal increase
10-66-14	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Other Benefits	-	-	-	-	-	0%	-	-	
10-66-29	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Highland City PE Tracking Cost	-	-	-	-	20,000.00	0%	20,000.00	-	
10-66-30	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Car Allowance	4,799.86	4,799.86	4,136.42	1,750.00	4,800.00	36%	4,800.00	-	
10-66-31	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Professiona & Tech Services	38,995.96	52,513.25	83,832.78	37,858.57	60,000.00	63%	70,000.00	10,000.00	Design & engineering contracting
10-66-32	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	GIS Survey	3,726.18	918.72	574.69	-	8,000.00	0%	8,000.00	-	GIS: $15K one-time, $5K ongoing - various accts
10-66-33	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Equipment-Supplies & Maint	-	-	-	-	-	0%	-	-	
10-66-34	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Fuel and Oil	-	-	-	-	-	0%	-	-	
10-66-35	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Continuing Education	1,178.51	827.30	1,225.56	555.00	1,500.00	37%	1,700.00	200.00	APWD adds an additional APWA Conference
10-66-36	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Office Supplies	-	-	-	-	-	0%	-	-	
10-66-37	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Telephone Reimbursement	1,080.00	1,080.04	1,090.42	630.00	1,080.00	58%	1,080.00	-	
10-66-38	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Uniforms	83.98	83.89	100.00	54.78	200.00	27%	200.00	-	
10-66-39	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Books, Memberships, & Subscrip	-	150.00	-	192.92	300.00	64%	300.00	-	
10-66-40	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-66-42	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
10-66-74	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
		GENERAL FUND - ENGINEER Total										269,570.00		

					2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
					Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-70-11	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Salaries/Wages	72,143.78	85,801.98	89,802.56	69,387.93	141,747.00	49%	141,582.95	(164.05)	Includes COLA & merit increases
10-70-12	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Overtime	5,007.84	5,705.71	2,720.41	4,709.48	5,500.00	86%	7,500.00	2,000.00	Compensate for seasonal hire challenges
10-70-13	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Employee Benefits	47,202.03	49,051.76	53,663.24	40,756.26	85,514.00	48%	52,716.43	(32,797.57)	Includes benefit renewal increase
10-70-14	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Seasonal Employees	51,914.76	66,170.00	66,881.82	30,454.03	80,000.00	38%	100,000.00	20,000.00	Increases due to inflation, previously ok'd by CC
10-70-15	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
10-70-16	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Mobile Telephones	3,064.94	3,276.60	3,904.18	2,124.05	4,000.00	53%	4,000.00	-	
10-70-17	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Public Works Bldg Utilities	1,916.22	1,564.83	1,241.25	743.54	2,500.00	30%	3,500.00	1,000.00	1K more frequent cleaning during summer
10-70-21	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Org. and Training Memberships	755.00	55.00	326.03	-	500.00	0%	500.00	-	
10-70-22	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Maintenance	3,464.98	8,432.85	1,547.64	2,852.56	3,500.00	82%	5,000.00	1,500.00	Seeing increased damage to the rock structures
10-70-24	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Playground Maintenance & Rep.	3,350.40	1,455.05	7,778.77	540.29	154,000.00	0%	4,000.00	(150,000.00)	
10-70-25	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment-Supplies & Maint.	9,678.36	4,012.53	8,342.27	6,375.20	5,000.00	128%	7,500.00	2,500.00	Prior years have all run over
10-70-26	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Chemicals	3,660.21	3,946.58	1,814.12	593.00	5,000.00	12%	5,000.00	-	
10-70-27	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Power for Parks, Clocks, & Tim	4,391.45	4,907.14	4,362.91	2,482.33	5,000.00	50%	5,000.00	-	
10-70-28	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Recreation	-	-	(45.00)	(56.25)	-	0%	30,000.00	30,000.00	Equestrian Center
10-70-29	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Sprinkler Parts & Replacement	3,926.80	12,419.62	9,495.62	1,814.67	10,000.00	18%	10,000.00	-	No change
10-70-30	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Vehicle Maintenance & Repair	9,759.34	8,987.09	7,317.93	2,250.92	9,000.00	25%	9,000.00	-	
10-70-31	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Park Maintenance Contract	1,343.85	4,700.00	-	888.60	4,500.00	20%	4,500.00	-	
10-70-32	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Utilities	4,091.35	3,375.59	2,256.88	2,420.01	5,000.00	48%	5,000.00	-	
10-70-33	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Lawn Equipment Maintenance	8,579.31	13,160.29	8,856.98	5,900.40	12,000.00	49%	12,000.00	-	
10-70-34	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Fuel and Oil	6,228.55	7,173.42	5,536.70	7,007.14	13,000.00	54%	13,000.00	-	Rounded up - increase in fuel cost is anticpated
10-70-35	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Continuing Education	3,246.63	3,140.66	388.00	155.00	3,000.00	5%	3,000.00	-	
10-70-36	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Office Supplies	56.57	349.43	65.17	205.28	500.00	41%	500.00	-	
10-70-37	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Uniforms & Safety Wear	2,101.60	1,592.18	1,783.07	776.43	2,500.00	31%	2,750.00	250.00	Added Forester
10-70-38	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Trail Maintenance	280.43	4,100.75	-	19,716.00	70,000.00	28%	70,000.00	-	
10-70-39	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Fertilizer & Weed Killer	27,468.39	27,913.29	26,916.57	7,556.10	26,000.00	29%	39,000.00	13,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%
10-70-40	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Public Works Shop Tools & Supp	1,892.80	1,425.09	1,298.32	47.97	2,000.00	2%	2,000.00	-	
10-70-41	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Arbor Day Tree Purchases	27,931.16	-	28,495.20	-	30,000.00	0%	30,000.00	-	
10-70-42	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Tree Pruning Project	19,851.93	10,521.43	8,754.00	7,855.95	10,000.00	79%	10,000.00	-	
10-70-43	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Tree Tools & Vehicle	-	-	-	-	-	0%	-	-	
10-70-44	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Highland Glen Park Improvement	5,949.84	4,285.75	7,109.86	6,059.10	15,000.00	40%	43,500.00	28,500.00	Security cameras, tailings
10-70-45	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	UT Cnty Murdock Trail Maint	3,770.02	4,373.35	8,433.41	964.67	8,500.00	11%	8,500.00	-	
10-70-46	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Forestry Grant	-	-	-	-	-	0%	-	-	
10-70-47	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Charging for PI	108,000.00	108,000.00	-	-	108,000.00	0%	108,000.00	-	
10-70-48	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Restroom Maint. & Port-O-Potty	13,211.78	14,434.70	15,914.82	9,071.84	20,000.00	45%	20,000.00	-	
10-70-49	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Parks Equipment Move	-	-	-	-	12,000.00	0%	12,000.00	-	Equipment storage rental
10-70-50	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Field Rental Costs (POPotty)	1,725.15	1,404.37	1,400.00	645.00	3,000.00	22%	3,000.00	-	
10-70-51	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Disc Golf Expense	134.96	-	-	-	-	0%	-	-	
10-70-69	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment Lease & Maintenance	3,500.00	3,402.08	3,507.24	-	3,500.00	0%	3,500.00	-	
10-70-71	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay-Land	-	-	-	-	-	0%	-	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-70-72	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay-Buildings	-	-	-	-	-	0%	-	-	
10-70-73	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
10-70-74	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment Replacement Fund	-	4,939.67	25,000.00	-	17,700.00	0%	17,000.00	(700.00)	
10-70-75	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Equipment Purchases	-	35,610.82	-	-	86,667.00	0%	-	(86,667.00)	
10-70-76	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Internal Service IT Expense	-	570.00	540.00	-	710.00	0%	800.00	90.00	Increase from Microsoft & IT equipment costs
		GENERAL FUND - PARKS & RECREATION Total										793,349.38		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-71-11	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Salaries/Wages	-	-	-	-	-	0%	-	-	
10-71-12	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-71-13	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Employee Benefits	-	12.71	52.49	-	-	0%	-	-	
10-71-14	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Seasonal Employees	-	112.30	464.29	-	-	0%	-	-	
10-71-15	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
10-71-16	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
10-71-17	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Public Works Bldg Utilities	-	-	-	-	-	0%	-	-	
10-71-18	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Public Works Shop Tools & Supp	-	-	-	-	-	0%	-	-	
10-71-19	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Flowers, Mulch, & Tree Replace	-	-	-	-	-	0%	-	-	
10-71-20	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Sprinkler Repair & Maintenance	-	-	-	-	-	0%	-	-	
10-71-21	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Fertilizer & Weed Killer	-	-	-	-	-	0%	-	-	
10-71-24	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Operation & Maintenance	-	-	-	-	-	0%	-	-	
10-71-25	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Fuel and Oil	-	-	-	-	-	0%	-	-	
10-71-26	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equip Repairs & Maint	-	-	-	-	-	0%	-	-	
10-71-27	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equip Supplies	-	-	-	-	-	0%	-	-	
10-71-28	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equipment Lease & Maintenance	-	-	-	-	-	0%	-	-	
10-71-31	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
10-71-69	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Capital Equipment Purchases	-	-	-	-	-	0%	-	-	
10-71-73	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Land Purchase	-	-	-	-	-	0%	-	-	
10-71-74	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
10-71-75	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Cemetery Project Reserve Fund	-	-	-	-	-	0%	-	-	
10-71-76	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Bad Debt Expense	-	-	-	-	-	0%	-	-	
		GENERAL FUND - CEMETERY Total										-		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-72-11	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Salaries/Wages	32,809.64	31,732.81	29,161.83	17,289.57	39,851.00	43%	43,176.03	3,325.03	Includes COLA & merit increases
10-72-12	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Overtime	4,971.69	4,384.21	3,345.42	2,873.81	5,000.00	57%	4,500.00	(500.00)	
10-72-13	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Employee Benefits	10,963.62	10,352.32	8,603.99	5,435.35	8,368.00	65%	8,066.42	(301.58)	Includes benefit renewal increase
10-72-23	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Mileage Reimbursement	298.66	248.75	13.22	223.79	300.00	75%	300.00	-	
10-72-24	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-72-28	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Mobile Phone	595.00	819.10	655.42	383.10	810.00	47%	810.00	-	
10-72-30	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Uniforms	76.15	113.38	150.00	-	150.00	0%	150.00	-	
10-72-31	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Port-O-Potty Rental	-	-	-	-	-	0%	-	-	
10-72-33	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Continuing Education	152.08	-	315.00	7.51	250.00	3%	250.00	-	
10-72-35	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Center Utilities	4,561.78	3,114.28	2,779.38	757.94	4,000.00	19%	4,000.00	-	
10-72-36	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Center Bldg Maint.	5,330.44	4,503.99	4,474.00	2,773.70	7,000.00	40%	7,000.00	-	
10-72-53	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Miss North Utah County Pagent	-	-	-	-	-	0%	-	-	
10-72-54	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Enrichment Grant	-	-	-	-	-	0%	-	-	
10-72-55	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Highland Fling Expense	50,786.63	69,267.05	20,272.78	49,741.00	55,000.00	90%	55,000.00	-	
10-72-56	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Distinguished YW of Highland	-	-	-	-	-	0%	-	-	
10-72-57	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Rodeo	-	-	-	-	-	0%	-	-	
10-72-59	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Cultural Arts	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	100%	3,000.00	-	
10-72-60	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	City Beautification	434.43	481.93	69.00	-	500.00	0%	500.00	-	
10-72-61	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Tree Committee	3,207.00	-	1,817.20	-	3,500.00	0%	3,500.00	-	
10-72-62	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Highland Marketing Campaign	-	-	-	-	-	0%	-	-	
10-72-63	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Enrichment	3,191.89	4,202.50	16,678.29	6,397.06	17,629.00	36%	21,000.00	3,371.00	Events 13.2K; Christmas light install 7.8K
10-72-64	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Farmers Market	-	-	-	-	-	0%	-	-	
10-72-70	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Internal Service IT Expense	-	1,130.00	1,130.00	-	670.00	0%	1,730.00	1,060.00	Increase from Microsoft & IT equipment costs
		GENERAL FUND - COMMUNITY EVENTS Total										152,982.45		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-73-11	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Salaries/Wages	23,803.92	26,495.84	27,698.17	15,391.73	27,402.00	56%	29,552.49	2,150.49	Includes COLA & merit increases
10-73-12	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Overtime	18.46	14.76	7.14	-	-	0%	-	-	
10-73-13	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Employee Benefits	14,707.12	13,836.45	11,420.44	4,721.38	12,036.00	39%	11,880.67	(155.33)	Includes benefit renewal increase
10-73-14	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Spring Clean-up Overtime	2,570.73	1,635.49	1,348.91	-	2,000.00	0%	2,000.00	-	
10-73-24	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-73-25	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Equipment-Repairs & Maint	-	-	-	-	-	0%	-	-	
10-73-26	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Utility Billing	7,940.61	8,678.18	7,665.18	4,838.77	9,800.00	49%	8,700.00	(1,100.00)	
10-73-31	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Dump Passes	-	-	-	-	-	0%	-	-	
10-73-45	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Credit Card Fees	3,362.89	3,768.21	4,226.21	2,263.38	3,500.00	65%	3,500.00	-	
10-73-49	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	North Pointe Tipping Fees	-	-	261,484.21	139,074.86	282,000.00	49%	282,000.00	-	Budget sufficient for tipping fee increase
10-73-50	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Hauling Contract	794,008.74	740,839.72	643,274.13	340,491.89	660,000.00	52%	841,428.00	181,428.00	Contract increase & can count increase
10-73-51	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Bad Debt Expense	(117.81)	(4.95)	-	-	-	0%	-	-	
10-73-70	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Internal Service IT Expense	-	400.00	400.00	-	300.00	0%	380.00	80.00	Increase from Microsoft & IT equipment costs
10-73-80	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
		GENERAL FUND - GARBAGE Total										1,179,441.16		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-90-90	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Capital Imp Fund	1,176,955.00	874,000.00	438,000.00	-	605,000.00	0%	2,084,561.50	1,479,561.50	B&C 412010; ARPA 1,134,657; Bldg 537,895
10-90-91	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Debt Service Fund	656,431.00	618,000.00	1,256,698.00	-	883,098.00	0%	186,373.00	(696,725.00)	
10-90-92	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer From Utility Fund	-	-	-	-	-	0%	-	-	
10-90-93	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Library Fund	61,000.00	-	-	-	-	0%	-	-	
10-90-95	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Operations	Appropriated Increase Fund Bal	-	-	-	-	-	0%	-	-	
10-90-96	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Open Space Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,941.00	(196,372.00)	Net expenses beyond revenue in Open Space
10-90-97	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Enterprise Fund	-	-	-	-	-	0%	-	-	
10-90-98	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Cem. Perpet. Fund	546.34	-	12,000.00	-	6,474.00	0%	-	(6,474.00)	
		GENERAL FUND - TRANSFERS Total										2,541,875.50		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-30-90	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from Cap Project Fund	-	-	-	-	-	0%	-	-	
20-30-91	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from General Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,941.00	(196,372.00)	Net expenses beyond revenue in Open Space
		Highland Open Space SSD - Tranfers Total										270,941.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-32-01	Highland Open Space SSD	Highland Open Space SSD - Fees	Revenue	Revenue	Open Space Fee	287,857.10	291,917.93	294,282.34	173,182.34	291,600.00	59%	295,200.00	3,600.00	Monthly revenue $24,600
		Highland Open Space SSD - Fees Total										295,200.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-34-10	Highland Open Space SSD	Highland Open Space SSD - Proper	Revenue	Revenue	Sale of Property	118,114.05	49,265.68	25,613.13	193,230.42	-	0%	10,000.00	10,000.00	
		Highland Open Space SSD - Property Sales Total										10,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-36-10	Highland Open Space SSD	Highland Open Space SSD - OTHER	Revenue	Revenue	Interest Earnings	13,862.80	8,579.45	2,229.99	644.15	8,500.00	8%	1,500.00	(7,000.00)	FY22 YTD $1K as of 2/2022
		Highland Open Space SSD - OTHER REVENUE Total										1,500.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
20-39-90	Highland Open Space SSD	Highland Open Space SSD - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	7,500.00	0%	25,000.00	17,500.00	Playground purchase funded by OS sales
		Highland Open Space SSD - PY Carryover Total										25,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-40-80	Highland Open Space SSD	Highland Open Space SSD - Indirec	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
		Highland Open Space SSD - Indirect Overhead Total										-		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
20-43-11	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Salaries/Wages	90,477.34	97,295.87	87,816.11	64,719.11	132,039.00	49%	95,774.77	(36,264.23)	Includes COLA & merit increases
20-43-12	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Overtime	3,267.35	2,522.57	530.64	568.44	3,500.00	16%	3,500.00	-	
20-43-13	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Employee Benefits	55,594.47	55,683.01	59,724.02	39,338.88	79,152.00	50%	48,310.54	(30,841.46)	Includes benefit renewal increase
20-43-14	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Seasonal Employees	101,067.77	134,473.13	135,920.20	61,890.22	140,000.00	44%	140,000.00	-	Includes returning part-time EEs & seasonals
20-43-15	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
20-43-16	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
20-43-17	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Public Works Bldg Utilities	1,807.35	2,027.75	1,565.31	743.55	2,500.00	30%	3,500.00	1,000.00	1K more frequent cleaning during summer
20-43-18	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	PW Shop Tools & Supplies	2,090.09	310.91	1,289.75	699.01	2,000.00	35%	2,000.00	-	
20-43-19	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Flowers, Mulch, & Tree Replace	1,863.75	-	-	(603.50)	153,500.00	0%	-	(153,500.00)	
20-43-20	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Beacon Hills Blvd os Maint	-	-	-	-	-	0%	-	-	
20-43-21	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fertilizer & Weed Killer	49,692.53	69,377.04	34,524.50	19,915.39	60,000.00	33%	90,000.00	30,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%
20-43-22	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Trail Maintenance	-	130,458.75	41,626.48	-	65,000.00	0%	65,000.00	-	
20-43-23	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Power to Clocks & Lights	6,148.36	7,581.16	6,937.62	3,723.48	6,500.00	57%	7,000.00	500.00	Prior years have all run over
20-43-24	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Uniforms & Safety Wear	1,998.48	2,003.76	2,000.00	-	2,500.00	0%	2,500.00	-	
20-43-25	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Office Supplies	-	143.71	-	37.50	-	0%	-	-	
20-43-26	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Playground Maintenance & Rep.	2,899.61	17,118.70	5,037.49	4,427.00	15,000.00	30%	15,000.00	-	
20-43-31	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Professional & Tech Services	-	-	-	8,557.32	7,500.00	114%	7,500.00	-	Expenses related to sale of property
20-43-36	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Utility Billing	7,940.62	7,502.34	8,517.21	4,838.68	8,000.00	60%	8,500.00	500.00	Prior years have all run over
20-43-45	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Credit Card Fees	3,362.97	3,768.14	4,226.14	2,263.29	3,500.00	65%	4,000.00	500.00	Prior years have all run over
20-43-61	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fuel & Oil	15,142.42	11,504.96	13,090.21	12,199.55	16,000.00	76%	16,500.00	500.00	Rounded up - increase in fuel cost is anticpated
20-43-62	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Property Maintenance	-	-	10,740.56	(60,000.00)	-	0%	-	-	
20-43-63	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Repair and Maintenance	14,255.70	14,421.63	15,708.32	6,218.57	15,000.00	41%	15,000.00	-	
20-43-64	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Sprinkler Repair	9,819.06	10,565.53	11,862.90	4,452.11	10,000.00	45%	10,000.00	-	
20-43-65	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	View Point Hillside Trees	-	-	-	-	-	0%	-	-	
20-43-73	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Equipment Replacement	-	10,000.00	25,000.00	-	25,000.00	0%	25,000.00	-	
20-43-74	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Capital	Capital Outlay	-	119,651.00	2,066.00	-	-	0%	25,000.00	25,000.00	Alpine Joint Venture fence $25K
20-43-75	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Internal Service IT Expense	-	660.00	660.00	-	740.00	0%	720.00	(20.00)	Reallocation of computer inventory
20-43-80	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Indirect Overhead	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
20-43-81	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Insurance Expense	1,470.06	1,290.23	1,707.57	1,607.00	1,878.00	86%	1,706.00	(172.00)	
		Highland Open Space SSD - EXPENDITURE-OPEN SPACE Total										602,641.00		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
20-90-90	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
20-90-91	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to Other Funds	-	-	-	-	-	0%	-	-	
		Highland Open Space SSD - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-30-90	Cemetery Perpetual Fund	Transfers - Cemetery Perpetual Fu	Revenue	Transfer	Transfer from General Fund	12,446.34	-	12,000.00	-	6,474.00	0%	-	(6,474.00)	
		Transfers - Cemetery Perpetual Fund Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-32-01	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Cemetery Lot Sales	187,195.00	220,330.18	393,075.58	273,740.10	300,000.00	92%	400,000.00	100,000.00	FY22 YTD $310K (3/2022); trending towards $463K
21-32-02	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Perpetual Care Cemetery	-	-	-	-	-	0%	-	-	
21-32-03	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Other Income	-	-	-	8,600.00	-	0%	-	-	
		Sales & Operating - Cemetery Perpetual Fund Total										400,000.00		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
21-36-10	Cemetery Perpetual Fund	Cemetery Perpetual Fund - Other I	Revenue	Revenue	Interest Earnings	546.49	329.19	457.76	266.08	500.00	53%	500.00	-	No change
		Cemetery Perpetual Fund - Other Income Total										500.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-39-90	Cemetery Perpetual Fund	Cemetery Perpetual Fund - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	2,500.00	0%	122,954.00	120,454.00	PY savings-GF land purchase xfer & equip purchase
		Cemetery Perpetual Fund - PY Carryover Total										122,954.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
21-43-11	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Salaries/Wages	43,354.45	57,293.27	57,043.59	36,139.82	67,066.00	54%	67,929.48	863.48	Includes COLA & merit increases
21-43-12	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Overtime	5,292.05	6,541.15	4,902.58	4,784.41	8,500.00	56%	12,000.00	3,500.00	More weekend burials; 2K to add 3rd staff
21-43-13	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Employee Benefits	27,161.95	34,912.44	35,857.20	22,988.61	39,167.00	59%	33,305.03	(5,861.97)	Includes benefit renewal increase
21-43-14	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Seasonal Employees	10,559.54	12,695.04	12,480.88	5,894.40	20,000.00	29%	22,000.00	2,000.00	Seasonal wage increases due to inflation
21-43-15	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Radiio Maint. & Tower Rent	-	-	-	-	-	0%	-	-	
21-43-16	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
21-43-17	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Public Works Bldg Utilities	1,477.38	1,468.79	1,254.35	380.73	2,000.00	19%	2,000.00	-	
21-43-18	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Public Works Shop Tools & Supp	1,764.53	635.19	5,576.20	1,053.05	1,800.00	59%	1,800.00	-	
21-43-19	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Flowers, Mulch & Tree Replace	752.08	815.76	-	-	2,000.00	0%	4,000.00	2,000.00	Relocating trees in conflict for build out
21-43-20	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Sprinkler Repair & Maintenance	2,861.61	8,144.13	5,120.99	938.44	3,500.00	27%	3,500.00	-	
21-43-21	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Fertilizer & Weed Killer	11,209.22	13,213.08	13,512.33	6,350.88	13,000.00	49%	15,000.00	2,000.00	Chemical cost increase 30% ~ 70%, Fertilizer 10%
21-43-24	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Operations & Maintenance	8,812.85	7,045.12	4,419.54	-	5,500.00	0%	5,500.00	-	
21-43-25	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Fuel & Oil	2,193.01	2,231.77	1,885.22	898.55	2,500.00	36%	2,500.00	-	
21-43-26	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equip. Repairs & Maint.	3,509.04	3,120.43	3,527.61	2,276.74	3,500.00	65%	3,500.00	-	
21-43-27	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equipment Supplies	1,947.98	174.65	-	-	-	0%	-	-	
21-43-28	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equipment Lease & Maintenance	3,500.00	3,445.80	3,482.23	(16.50)	3,500.00	0%	3,500.00	-	Addition of Skid Steer lease - See also streets
21-43-31	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
21-43-36	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Utility Billing	-	-	-	-	-	0%	-	-	
21-43-69	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Office Equipment/IT	56.57	-	329.85	-	1,000.00	0%	6,200.00	5,200.00	GIS Upgrade
21-43-74	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Capital	Capital Outlay	-	49,511.70	-	-	75,000.00	0%	77,000.00	2,000.00	Skid steer
21-43-75	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Internal Service IT Expense	-	460.00	460.00	-	700.00	0%	640.00	(60.00)	Reallocation of computer inventory
21-43-76	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Bad Debt Expense	-	-	-	-	-	0%	-	-	
21-43-80	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Indirect Overhead	-	4,201.32	2,129.00	-	3,845.00	0%	10,122.49	6,277.49	
21-43-81	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Insurance Expense	-	742.53	990.54	475.00	817.00	58%	913.00	96.00	
		Operating Expense - Cemetery Perpetual Fund Total										271,410.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-90-90	Cemetery Perpetual Fund	Cemetery Perpetual Fund - TRANSI	Expenditure	Transfer	Transfer to General Fund	75,724.44	-	-	-	242,234.00	0%	252,044.00	9,810.00	Net revenue from previous budget year
		Cemetery Perpetual Fund - TRANSFERS Total										252,044.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-30-90	Library Fund	Library Fund - Transfer In	Revenue	Transfer	Transfer from General Fund	61,000.00	-	-	-	-	0%	-	-	
		Library Fund - Transfer In Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-31-10	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Property Taxes	261,143.74	263,138.60	280,180.39	272,878.59	280,180.00	97%	288,000.00	7,820.00	FY21 actual + 2.7% (consistent with GF)
22-31-11	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Delinquent Property Taxes	15,736.47	22,153.45	20,956.99	11,270.83	20,000.00	56%	20,000.00	-	No change; growth in 22-31-10, consistent w/ GF
22-31-12	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Motor Vehicle Tax	25,387.31	25,616.27	21,603.17	15,239.60	22,000.00	69%	22,000.00	-	No change
		Library Fund - Tax Revenue Total										330,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-32-10	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Fees & Fines	15,366.04	12,374.68	14,588.70	10,240.87	13,000.00	79%	13,000.00	-	No change
22-32-11	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Non-Resident Cards	21,670.80	24,294.00	27,309.00	19,465.10	25,000.00	78%	25,000.00	-	No change
22-32-12	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Proctoring Services	190.00	10.00	1.20	2.20	-	0%	-	-	
22-32-13	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Printing	635.58	856.17	1,528.84	1,125.06	1,200.00	97%	1,200.00	-	No change
		Library Fund - Fees & Fines Total										39,200.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-36-10	Library Fund	Library Fund - Other Income	Revenue	Revenue	Interest Income	890.26	975.84	233.80	28.28	-	0%	-	-	
22-36-11	Library Fund	Library Fund - Other Income	Revenue	Revenue	Donations	137.29	204.71	306.63	534.49	200.00	268%	200.00	-	No change
22-36-12	Library Fund	Library Fund - Other Income	Revenue	Revenue	Grants	12,662.56	10,628.44	6,813.00	11,920.53	30,362.00	39%	5,000.00	(25,362.00)	Fewer grants anticipated
22-36-13	Library Fund	Library Fund - Other Income	Revenue	Revenue	Surplus	-	-	-	-	-	0%	-	-	
		Library Fund - Other Income Total										5,200.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-39-90	Library Fund	Library Fund - PY Carryover	Revenue	Revenue	PY Carryover Budget	-	-	-	-	-	0%	-	-	
		Library Fund - PY Carryover Total										-		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
22-43-11	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Salaries/Wages	70,656.91	87,856.64	77,305.94	45,388.01	80,982.00	56%	84,937.34	3,955.34	Includes COLA & merit increases
22-43-12	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
22-43-13	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Employee Benefits	41,589.04	49,038.13	44,411.87	24,922.44	45,710.00	55%	43,261.92	(2,448.08)	Includes benefit renewal increase
22-43-14	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Salaries/Wages Part-Time	114,498.15	126,085.18	134,402.17	74,160.57	139,199.00	53%	138,319.26	(879.74)	
22-43-21	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Equipment	6,523.42	7,816.22	14,652.53	105.72	5,000.00	2%	5,000.00	-	
22-43-22	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Library Board Expenses	31.76	916.95	72.35	200.44	4,850.00	4%	250.00	(4,600.00)	FY2022 included Fund Audit, a one time expense
22-43-23	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Books & Materials	20,954.54	23,864.42	29,193.95	11,866.42	20,000.00	59%	30,000.00	10,000.00	FY22 was lower due to $12K ARPA book grant
22-43-25	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Mileage Reimbursement	275.73	302.45	95.63	-	300.00	0%	300.00	-	
22-43-26	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
22-43-27	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Postage	350.47	9.63	-	270.42	500.00	54%	500.00	-	
22-43-28	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	IT Software	14,398.84	17,053.88	13,979.30	11,072.82	17,000.00	65%	15,000.00	(2,000.00)	Discontinue Tumblebooks subscription
22-43-29	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Printing	77.72	-	586.98	328.14	1,500.00	22%	1,500.00	-	
22-43-30	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Programming	6,116.23	5,680.72	10,368.08	4,601.28	11,300.00	41%	10,500.00	(800.00)	Friends to pay for any expenses above budget
22-43-31	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Phone Reimbursement	720.00	1,800.24	1,800.24	969.36	1,800.00	54%	1,800.00	-	
22-43-32	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Uniforms/Emp. Misc.	2,667.92	1,736.90	631.12	589.74	1,500.00	39%	1,500.00	-	
22-43-33	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Continuing Education	1,923.74	2,294.39	460.00	-	2,500.00	0%	2,500.00	-	
22-43-35	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Office Supplies	2,581.82	13,688.09	3,860.13	2,186.09	5,000.00	44%	5,000.00	-	
22-43-50	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Grant Expenditures	14,582.72	10,784.22	8,843.44	12,713.50	30,362.00	42%	5,000.00	(25,362.00)	Fewer grants anticipated
22-43-61	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Indirect Overhead	1,776.60	8,838.12	5,835.00	-	8,114.00	0%	8,253.51	139.51	
22-43-62	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Insurance Expense	8,632.80	1,212.81	1,344.19	899.00	1,334.00	67%	832.00	(502.00)	
22-43-63	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Bldg. Maint.	8,380.92	-	-	-	-	0%	-	-	
22-43-64	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Bldg. Utilities	11,174.64	-	-	-	-	0%	-	-	
22-43-65	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Rent	44,706.60	-	-	-	-	0%	-	-	
22-43-66	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Insurance	2,564.28	-	-	-	-	0%	-	-	
22-43-70	Library Fund	Library Fund - Operating Expenses	Expenditure	Capital	Capital Outlay	642.90	-	-	-	-	0%	-	-	
22-43-75	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Internal Service IT Expense	-	2,530.00	5,000.00	-	11,850.00	0%	16,590.00	4,740.00	Increase from Microsoft & IT equipment costs
		Library Fund - Operating Expenses Total										371,044.02		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-90-90	Library Fund	Library Fund - Transfers	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
		Library Fund - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
30-30-90	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from Capital Proj Bld	36,250.00	60,000.00	22,314.00	-	57,052.00	0%	30,625.00	(26,427.00)	1/2 of PS impact fees
30-30-91	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from General Fund	656,431.00	618,000.00	1,256,698.00	-	883,098.00	0%	186,373.00	(696,725.00)	
30-30-92	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from Cap Proj Park	142,300.00	300,000.00	88,060.00	-	439,050.00	0%	731,750.00	292,700.00	1/2 of parks impact fees
30-30-99	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Revenue	Other Sources-Bond Proceeds	-	2,886,000.00	-	-	-	0%	-	-	
		Debt Service Fund - Transfers Total										948,748.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
30-33-30	Debt Service Fund	Debt Service Fund - OTHER REVENI	Revenue	Revenue	Debt Service Fund Surplus	-	-	-	-	-	0%	-	-	
		Debt Service Fund - OTHER REVENUE Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
30-40-50	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2006 Building Bond Principal		-	-	-	-	-	0%	-	-	
30-40-51	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2006 Building Bond Interest		-	-	-	-	-	0%	-	-	
30-40-52	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2007 Park Bond Principal		-	-	-	-	-	0%	-	-	
30-40-53	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2007 Park Bond Interest		-	-	-	-	-	0%	-	-	
30-40-54	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2015 Bond Principal (2006 Ref)		356,000.00	364,000.00	-	-	-	0%	-	-	
30-40-55	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2015 Bond Interest (2006 Ref)		84,474.16	79,472.55	-	-	-	0%	-	-	
30-40-56	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2016 Bond Principal (2007 Ref)		293,000.00	435,000.00	445,000.00	449,000.00	449,000.00	100%	452,000.00	3,000.00	Per bond payment schedule
30-40-57	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2016 Bond Interest (2007 Ref)		100,863.32	93,035.05	84,651.05	40,011.74	75,100.00	53%	65,406.00	(9,694.00)	Per bond payment schedule
30-40-58	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2020 Bond Principal (Ref)		-	-	805,000.00	814,000.00	808,000.00	101%	411,000.00	(397,000.00)	Reduction due to PI portion paid in FY22
30-40-59	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2020 Bond Interest (Ref)		-	-	32,262.46	15,921.46	47,100.00	34%	20,342.00	(26,758.00)	Per bond payment schedule
30-40-90	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	Bond Financing Costs		-	28,584.00	-	-	-	0%	-	-	
30-40-99	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	Other Uses-Refunding of Debt		-	2,857,416.00	-	-	-	0%	-	-	
		Debt Service Fund - Debt Service & Financing Total										948,748.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
40-30-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Transfer	Transfer from General Fund	358,055.00	400,000.00	(400,000.00)	-	167,000.00	0%	1,134,657.00	967,657.00	2nd ARPA installment - xfer to park capital
40-30-91	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Transfer	Transfer from Other Funds	-	-	-	-	-	0%	-	-	
		CAPITAL IMPROVEMENT FUND-PARKS - Transfers Total										1,134,657.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-34-71	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Impact Fees	251,978.00	372,885.50	675,988.00	844,370.00	878,100.00	96%	1,463,500.00	585,400.00	@ $5,854 ea.
40-34-72	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Service Fees	-	-	-	-	-	0%	-	-	
40-34-75	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Miscellaneous Fees	-	-	70,000.00	-	-	0%	135,000.00	135,000.00	Park Tax Revenue - new account (23-31-30)
40-34-76	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Sale of Property	-	1,535,494.00	400,000.00	-	-	0%	-	-	
		CAPITAL IMPROVEMENT FUND-PARKS - FEES AND SERVICES Total										1,598,500.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-36-10	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Interest Income	32,702.74	57,164.28	17,369.60	4,593.45	15,000.00	31%	14,000.00	(1,000.00)	FY22 YTD $10K as of 2/2022
40-36-15	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Grants	-	-	-	-	-	0%	-	-	
40-36-18	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Donations Spring Creek	-	-	-	-	-	0%	-	-	
40-36-19	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Donations Beacon Hills	-	-	-	-	-	0%	-	-	
40-36-20	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Park Donations Highland Glen	-	-	-	2,000.00	-	0%	-	-	
40-36-21	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	Bond Proceeds	-	-	-	-	-	0%	-	-	
		CAPITAL IMPROVEMENT FUND-PARKS - OTHER REVENUE Total										14,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-39-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	1,842,593.00	1,842,593.00	Prior savings to fund park construction
		CAPITAL IMPROVEMENT FUND-PARKS - PY Carryover Total										1,842,593.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-40-29	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Reserve for Beacon Hills	-	-	-	-	-	0%	-	-	
40-40-31	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Professional & Tech. Services	-	-	-	-	-	0%	-	-	
40-40-50	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	2007 Sales & Franchise Bond Pm	-	-	-	-	-	0%	-	-	
40-40-68	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Town Center Park/Fence	-	-	-	-	-	0%	-	-	
40-40-69	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Canterbury Park	-	-	-	-	-	0%	-	-	
40-40-70	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Hillside Land Purchase	-	-	-	-	-	0%	-	-	
40-40-71	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Major Park Constr/Repair	-	-	-	-	-	0%	-	-	
40-40-72	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	4800 W Soccer Fields/Park Road	-	-	-	-	-	0%	-	-	
40-40-73	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Spring Creek Park Construction	-	70,652.35	42,587.56	19,586.55	-	0%	-	-	
40-40-74	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Asset and Land Purchase	-	-	-	-	-	0%	-	-	
40-40-75	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Park Equipment	-	-	-	-	-	0%	41,000.00	41,000.00	23 garbage cans in parks; prior Council approval
40-40-76	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Trails	-	-	-	3,650.25	167,000.00	2%	167,000.00	-	
40-40-77	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Highland Hills Open Space	-	-	-	-	-	0%	-	-	
40-40-78	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Mountain Ridge Park	59,657.48	3,075.71	54,307.50	21,084.00	2,500,000.00	1%	3,500,000.00	1,000,000.00	$2MM playground, $1.5MM site
40-40-79	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Cemetery Capital Project	-	-	-	-	-	0%	150,000.00	150,000.00	Playground-Heritage Park; funded by Park (RAP) tax
40-40-80	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Highland Glen Park Imp	-	-	-	-	-	0%	-	-	
40-40-81	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Highland Wter Bldg & El Park	-	-	-	-	-	0%	-	-	
40-40-82	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Beacon Hills Park	-	-	-	-	-	0%	-	-	
40-40-83	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Beacon Hills Trail	-	-	-	-	-	0%	-	-	
40-40-84	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	View Point Hillside Replanting	-	-	-	-	-	0%	-	-	
40-40-85	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Capital	Interest Expense Bonds	-	-	-	-	-	0%	-	-	
40-40-86	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Operations	Bond Trust Fees	2,100.00	2,100.00	2,100.00	-	2,100.00	0%	-	(2,100.00)	Per bond payment schedule
40-40-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Capital Imp. Fund	-	-	-	-	-	0%	-	-	
		CAPITAL IMPROVEMENT FUND-PARKS - PARK CAPITAL Total										3,858,000.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
40-90-00	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
40-90-10	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Debt Service Fund	142,300.00	300,000.00	88,060.00	-	439,050.00	0%	731,750.00	292,700.00	1/2 of parks impact fees
40-90-20	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Utility Fund	-	-	-	-	-	0%	-	-	
40-90-91	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PAI	Expenditure	Transfer	Transfer to Open Space Fund	-	-	-	-	-	0%	-	-	
		CAPITAL IMPROVEMENT FUND-PARKS - TRANSFERS Total										731,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
41-30-90	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from General Fund	500,000.00	600,000.00	438,000.00	-	438,000.00	0%	412,010.00	(25,990.00)	B&C transfer
41-30-91	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from Storm Water Fund	-	-	-	-	-	0%	-	-	
41-30-92	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from Culinary Water	-	-	-	-	-	0%	-	-	
		CAP IMP FUND ROAD PROJECTS - Transfers Total										412,010.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
41-33-56	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Class C" Road Fund Allotment"	-	-	-	-	-	0%	-	-	
41-33-58	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Sidewalk Grant	-	-	-	-	-	0%	-	-	
41-33-59	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Knight Ave Reimbursement	-	-	-	-	-	0%	-	-	
41-33-60	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	MAG Grant Corrdor Preservation	-	-	-	526,597.00	-	0%	-	-	
		CAP IMP FUND ROAD PROJECTS - INTERGOVERNMENTAL REVENUE Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
41-34-72	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Road Impact Fees	164,691.00	224,245.17	276,240.42	81,730.60	80,700.00	101%	134,500.00	53,800.00	@ $538 ea. (Transportation Impact fee for SFR)
41-34-74	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Miscellaneous Revenue from Dev	-	-	-	-	-	0%	-	-	
41-34-76	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Rental Income	-	-	-	-	-	0%	-	-	
		CAP IMP FUND ROAD PROJECTS - FEES AND SERVICES Total										134,500.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
41-36-10	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - C	Revenue	Revenue	Interest Income	30,876.41	30,594.11	8,000.35	1,807.76	10,000.00	18%	5,000.00	(5,000.00)	FY22 YTD $3K as of 2/2022
41-36-12	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - C	Revenue	Revenue	Curb & Gutter Install	-	-	-	-	-	0%	-	-	
		CAP IMP FUND ROAD PROJECTS - OTHER REVENUE Total										5,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
41-39-90	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - P	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	48,490.00	48,490.00	
		CAP IMP FUND ROAD PROJECTS - PY Carryover Total										48,490.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
41-40-31	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Engineering 6000 West Project	-	-	-	-	-	0%	-	-	
41-40-32	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
41-40-60	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Murdock Canal	-	-	-	-	-	0%	-	-	
41-40-61	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	East/West Corridor	-	-	2,500.00	932.50	-	0%	-	-	
41-40-62	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Highland Blvd Repairs & Over	-	-	-	-	-	0%	-	-	
41-40-63	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Corridor Preservation Land Pur	-	-	-	-	-	0%	-	-	
41-40-64	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Murdock Connector	-	-	-	-	-	0%	-	-	
41-40-65	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Loss/Sale 4800 West Homes	-	-	-	-	-	0%	-	-	
41-40-70	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Capital Road Projects	587.81	-	-	743,044.95	-	0%	-	-	
41-40-71	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Major Road Maintenance	363,213.13	694,559.30	35,342.84	527,635.86	600,000.00	88%	600,000.00	-	
41-40-72	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Retainage on Prior Projects	-	-	-	-	-	0%	-	-	
41-40-73	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	UDOT/4800 West	-	-	-	-	-	0%	-	-	
41-40-74	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Southwest Subdivision Improv	-	-	-	-	-	0%	-	-	
41-40-75	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	SR74 Road Project	-	-	-	-	-	0%	-	-	
41-40-76	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	4800 West MAG 2018	(114,704.48)	-	-	-	-	0%	-	-	
41-40-77	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	10250 N Reconstruction	-	-	-	-	-	0%	-	-	
41-40-78	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Town Center Roads	-	-	-	-	-	0%	-	-	
41-40-79	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	6800 West (Matching)	-	170,055.31	145,684.47	154,662.57	-	0%	-	-	
41-40-80	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	5600 West Project	-	-	-	-	-	0%	-	-	
41-40-81	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
41-40-82	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Knight Avenue Rebuild	-	-	-	-	-	0%	-	-	
		CAP IMP FUND ROAD PROJECTS - Road Capital Expenditures Total										600,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-30-90	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from General Fund	307,000.00	274,000.00	-	-	-	0%	537,895.00	537,895.00	Bldg revenue net of expenses
42-30-91	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Sewer Fund	-	-	-	-	-	0%	-	-	
42-30-92	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from PI Fund	-	-	-	-	-	0%	-	-	
42-30-93	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Cap Proj Park	-	-	-	-	-	0%	-	-	
42-30-94	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Other Funds	-	300,000.00	-	-	-	0%	-	-	
		CAP IMP FUND BUILDING - Transfers Total										537,895.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-36-10	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Fees &	Revenue	Revenue	Interest Income	4,777.20	6,581.68	3,481.77	1,106.92	2,000.00	55%	3,000.00	1,000.00	FY22 YTD $2.5K as of 2/2022
42-36-12	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Fees &	Revenue	Revenue	PSD Impact Fee	63,380.14	75,883.12	152,264.21	109,812.02	114,104.00	96%	61,250.00	(52,854.00)	@ $245 ea. (PSD impact fee for residential SFR)
		CAP IMP FUND BUILDING - Fees & Interest Total										64,250.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-39-40	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Other R	Revenue	Revenue	Miscellaneous Income	-	-	-	-	-	0%	-	-	
42-39-90	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Other R	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	868,475.00	868,475.00	Prior year savings to fund Parks maint bldg
		CAP IMP FUND BUILDING - Other Revenue Total										868,475.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-40-66	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Salt Storage Bldg.	14,827.73	188,805.41	-	-	-	0%	-	-	
42-40-67	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	New Parks Maintenance Bldg.	30,611.36	42,242.68	(358.80)	2,650.00	300,000.00	1%	900,000.00	600,000.00	Parks maintenance bldg
42-40-68	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	New City Hall	-	-	-	-	-	0%	-	-	
42-40-69	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Old City Hall Remodel	-	-	-	-	-	0%	-	-	
42-40-70	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Fire Station	-	-	-	-	-	0%	-	-	
42-40-71	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Miscellaneous Costs	-	-	-	-	-	0%	-	-	
42-40-72	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Police & Court Building	-	-	-	-	-	0%	-	-	
42-40-75	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Interest Expense Bonds	-	-	-	-	-	0%	-	-	
42-40-86	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Bond Fees	2,100.00	3,025.27	1,500.00	-	2,100.00	0%	2,100.00	-	No change
		CAP IMP FUND BUILDING - Building Capital Expenditures Total										902,100.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-90-00	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - TRANSF	Expenditure	Transfer	Transfer To Debt Service	36,250.00	60,000.00	22,314.00	-	57,052.00	0%	30,625.00	(26,427.00)	1/2 of PS impact fees
42-90-01	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - TRANSF	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
		CAP IMP FUND BUILDING - TRANSFERS OUT Total										30,625.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
43-30-80	NW Annexation Cap Proje	NW Annexation Cap Project - Trans	Revenue	Transfer	Transfer from Capital Project	-	-	-	-	-	0%	-	-	
43-30-90	NW Annexation Cap Proje	NW Annexation Cap Project - Trans	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
		NW Annexation Cap Project - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
43-36-10	NW Annexation Cap Proje	NW Annexation Cap Project - Inter	Revenue	Revenue	Interest Income	2,824.06	2,173.41	526.35	118.88	500.00	24%	-	(500.00)	Fund balance to be transferred/suspended
		NW Annexation Cap Project - Interest Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
43-39-10	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee Water	-	-	-	-	-	0%	-	-	
43-39-20	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee-Press Irr	-	-	-	-	-	0%	-	-	
43-39-30	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee- Sewer	-	-	-	-	-	0%	-	-	
43-39-40	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fees-Road	-	-	-	-	-	0%	-	-	
43-39-50	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Storm Sewer	-	-	-	-	-	0%	-	-	
43-39-51	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	Well Water Surcharge	-	-	-	-	-	0%	-	-	
43-39-90	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	-	-	
43-39-91	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW PI Ivory	-	-	-	-	-	0%	-	-	
43-39-92	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Road	-	-	-	-	-	0%	-	-	
43-39-93	NW Annexation Cap Proje	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Road Ivory	-	-	-	-	-	0%	-	-	
		NW Annexation Cap Project - Impact Fees & Other Income Total										-		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
43-40-70	NW Annexation Cap Proje	NW Annexation Cap Project - Expe	Expenditure	Operations	Impact Fee Study	-	-	-	-	-	0%	-	-	
		NW Annexation Cap Project - Expenditures-NW Capital Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
43-90-90	NW Annexation Cap Proje	NW Annexation Cap Project - TRAN	Expenditure	Transfer	Transfer to Capital Imp Fund	-	-	-	-	-	0%	-	-	
		NW Annexation Cap Project - TRANSFERS Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
44-30-80	Town Center Exaction fee	Transfers - Town Center Exaction fe	Revenue	Transfer	Transfer from Capital Project	-	-	-	-	-	0%	-	-	
44-30-90	Town Center Exaction fee	Transfers - Town Center Exaction fe	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
		Transfers - Town Center Exaction fee Cap Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
44-36-10	Town Center Exaction fee	Interest & Exaction Fee - Town Cen	Revenue	Revenue	Interest Income	11,846.35	8,926.66	1,183.18	375.01	10,000.00	4%	1,000.00	(9,000.00)	FY22 YTD $700 as of 2/2022
44-36-13	Town Center Exaction fee	Interest & Exaction Fee - Town Cen	Revenue	Revenue	Town Center Exaction	-	0.26	162,948.00	-	50,000.00	0%	-	(50,000.00)	Former use, will be retired
		Interest & Exaction Fee - Town Center Exaction fee Cap Total										1,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
44-39-90	Town Center Exaction fee	PY Carryover - Town Center Exactic	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	-	-	
		PY Carryover - Town Center Exaction fee Cap Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
44-40-70	Town Center Exaction fee	Expenditures-Town Center - Town	Expenditure	Operations	Exaction Fee Reimbursed to Dev	-	-	-	62,141.10	-	0%	-	-	
		Expenditures-Town Center - Town Center Exaction fee Cap Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
44-90-90	Town Center Exaction fee	TRANSFERS - Town Center Exactior	Expenditure	Transfer	Transfer to Capital Imp Fund	-	300,000.00	-	-	-	0%	-	-	
		TRANSFERS - Town Center Exaction fee Cap Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
52-30-90	SEWER FUND	SEWER FUND - Transfers	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
		SEWER FUND - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
52-37-10	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Sewer Services	2,050,578.97	2,084,674.64	2,113,756.27	1,269,377.62	2,138,324.00	59%	2,160,000.00	21,676.00	1% increase, consistent w/ FY19-21 & FY22 budget
52-37-20	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Impact Fees	145,629.65	211,178.70	304,864.91	302,413.99	150,000.00	202%	400,000.00	250,000.00	@ $1,600 (average of fees $1155, $2108)
52-37-30	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Penalties	-	-	-	-	-	0%	-	-	
52-37-50	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Sewer Finance	166.92	28.75	(72.58)	-	100.00	0%	-	(100.00)	
		SEWER FUND - Service & Impact Fees Total										2,560,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
52-38-10	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Interest Earnings	101,925.64	86,330.34	20,080.92	4,752.66	30,000.00	16%	12,000.00	(18,000.00)	Revenue down to $1.5K/mo; balance declining
52-38-11	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Developer Contributions	442,065.00	314,567.00	-	-	-	0%	-	-	
52-38-80	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Miscellaneous	-	-	-	-	-	0%	-	-	
52-38-90	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	Miscellaneous	-	-	-	-	-	0%	-	-	
52-38-95	SEWER FUND	SEWER FUND - Interest & Other In	Revenue	Revenue	PY Carryover	-	-	-	-	953,894.00	0%	2,725,680.00	1,771,786.00	Prior years' savings to fund capital projects
		SEWER FUND - Interest & Other Income Total										2,737,680.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
52-39-50	SEWER FUND	SEWER FUND - Developer Contribu	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
		SEWER FUND - Developer Contributions Total										-		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
52-40-11	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	Salaries/Wages	133,250.92	142,420.90	147,236.58	91,931.83	181,415.00	51%	203,769.82	22,354.82	Includes COLA & merit increases
52-40-12	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	Overtime	4,602.46	5,109.11	5,931.49	3,780.65	5,000.00	76%	6,000.00	1,000.00	Trending toward FY 2021 final
52-40-13	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	Employee Benefits	64,466.94	77,069.79	77,140.50	46,188.07	98,017.00	47%	98,229.13	212.13	Includes benefit renewal increase
52-40-17	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Radio Maintenance & Tower Rent	113.65	78.76	85.92	42.96	100.00	43%	100.00	-	
52-40-18	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Mobile Telephones	3,021.49	2,763.05	3,375.80	1,450.42	3,000.00	48%	3,000.00	-	
52-40-19	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	PW Building Utilities	1,679.09	1,399.41	1,448.47	832.25	2,500.00	33%	3,500.00	1,000.00	1K more frequent cleaning during summer
52-40-20	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Insurance Expense	11,244.79	11,920.75	13,079.41	14,433.00	16,058.00	90%	13,360.00	(2,698.00)	
52-40-21	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Professional Org. Memberships	-	-	(45.16)	-	-	0%	-	-	
52-40-22	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Public Notices	-	-	-	-	-	0%	-	-	
52-40-23	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Continuing Education	1,263.98	323.00	92.00	67.00	2,500.00	3%	2,500.00	-	
52-40-24	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Office Supplies/IT	1,565.48	1,582.35	18.00	37.50	1,500.00	3%	1,500.00	-	
52-40-25	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Equip-Repair & Maintenance	1,596.84	1,500.00	-	204.43	1,500.00	14%	1,500.00	-	
52-40-26	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Depreciation Expense	374,590.74	396,132.39	434,504.67	-	400,000.00	0%	401,553.00	1,553.00	
52-40-27	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Power for Lift Stations	12,924.55	15,413.89	13,875.61	5,842.65	15,000.00	39%	15,000.00	-	
52-40-28	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Fuel and Oil	3,613.15	3,266.89	3,138.02	2,060.62	4,000.00	52%	4,500.00	500.00	Rounded up - increase in fuel cost is anticpated
52-40-29	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Uniforms & Safety Wear	1,102.96	1,839.06	1,627.94	736.08	1,500.00	49%	2,000.00	500.00	Addition of APW & Floater - Costs shared
52-40-30	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Equipment Supplies	2,312.90	12.43	90.44	-	-	0%	-	-	
52-40-32	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Engineering/Prof Services	24,476.10	10,608.85	23,660.21	3,235.00	25,000.00	13%	25,000.00	-	$5,000 GIS software & services
52-40-33	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Lift Stations Maint. & Repairs	7,565.16	6,979.41	18,711.32	736.86	12,000.00	6%	59,811.00	47,811.00	See Rate Study Projects
52-40-34	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	PW Shop Tools & Supplies	1,659.20	2,101.25	2,249.16	46.20	2,000.00	2%	2,000.00	-	
52-40-35	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Blue Stakes Expense	86.68	-	-	-	300.00	0%	300.00	-	
52-40-36	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Utility Billing	7,940.59	7,491.27	7,981.86	4,838.73	10,000.00	48%	10,000.00	-	No change
52-40-37	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Credit card fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
52-40-40	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Inspections	-	-	-	-	-	0%	-	-	
52-40-41	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	System Repairs	14,601.35	5,505.67	1,225.73	-	17,500.00	0%	19,305.00	1,805.00	See Rate Study Projects
52-40-42	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	TSSD Collection & Disposal Fee	1,258,047.09	1,100,448.49	1,012,987.74	449,964.94	1,200,000.00	37%	1,150,000.00	(50,000.00)	Infiltration projects have been sucessful
52-40-43	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	American Fork Sewer Fees	29,158.20	29,158.20	29,158.20	14,589.10	30,000.00	49%	15,000.00	(15,000.00)	Stop paying AF by Jan; run to new lift station
52-40-50	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Scada Upgrade	-	-	-	-	1,000.00	0%	13,000.00	12,000.00	Need to upgrade SCADA computer and software
52-40-59	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Capital	Capital Equipment Purchases	-	-	-	-	16,667.00	0%	-	(16,667.00)	
52-40-70	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Capitay Outlay-LIft Station Ph	-	-	-	-	-	0%	-	-	
52-40-71	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	10400 N Project (Imp Fee)	-	-	-	-	-	0%	-	-	
52-40-72	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Dry Creek Sewer Line/Lift St	-	-	-	-	-	0%	-	-	
52-40-73	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Capital	Capital Expenses/Projects	80,513.00	118,462.69	1,465,290.25	430,290.01	2,353,894.00	18%	3,129,368.00	775,474.00	Pheasant Hollow, Dry Creek, Country Club
52-40-74	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Capital	Capital Outlay-Equipment	-	0.20	-	-	-	0%	-	-	
52-40-75	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Interest Expense	-	-	-	-	-	0%	-	-	
52-40-76	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Bad Debt Expense	8.52	(6.44)	59.29	-	-	0%	-	-	
52-40-78	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Murdock Canal Piping Utilities	-	322.43	-	-	-	0%	-	-	
52-40-80	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Indirect Overhead	50,401.92	59,230.32	81,451.00	-	103,167.00	0%	108,276.25	5,109.25	
52-40-85	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Operations	Internal Service IT Expense	-	1,130.00	1,110.00	-	1,150.00	0%	1,930.00	780.00	Increase from Microsoft & IT equipment costs
52-40-90	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Transfer	Transfer to Capital Imp Fund	-	-	-	-	-	0%	-	-	
52-40-91	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Transfer	Transfer to Storm Water Fund	-	-	-	-	-	0%	-	-	
52-40-92	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Transfer	Transfer to Pressurized Irr	-	-	-	-	-	0%	-	-	
52-40-99	SEWER FUND	SEWER FUND - EXPENDITURES-SEV Expenditure		Personnel	GASB 68 Benefits Expense	1,761.00	128.00	-	-	2,000.00	0%	2,000.00	-	No change

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
		SEWER FUND - EXPENDITURES-SEWER FUND Total										5,297,680.20		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
53-30-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
53-30-91	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Transfer	Transfer From NW Capital	-	-	-	-	-	0%	-	-	
53-30-92	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ˜	Revenue	Transfer	Transfer from Sewer Fund	-	-	-	-	-	0%	-	-	
		PRESSURIZED IRRIGATION FUND - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
53-37-05	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - S	Revenue	Transfer	Transfer from Other Funds	-	-	-	-	-	0%	-	-	
53-37-10	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - S	Revenue	Revenue	Service Charges	2,201,774.14	2,201,392.86	2,113,558.32	1,267,034.05	2,204,819.00	57%	2,345,000.00	140,181.00	As per 2021 utility rate study projection
53-37-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - S	Revenue	Revenue	Special Service Charges	394,365.05	91,772.95	40,600.00	112,500.00	-	0%	-	-	
53-37-20	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - S	Revenue	Revenue	Impact Fees	182,993.02	242,483.38	401,014.63	308,830.52	150,000.00	206%	500,000.00	350,000.00	@ $2,000 ea. (average PI impact fee FY22)
53-37-30	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - S	Revenue	Revenue	Penalties	-	-	-	-	-	0%	-	-	
53-37-31	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - S	Revenue	Revenue	PI Water Meters	23,874.50	21,264.00	45,562.08	27,815.04	21,000.00	132%	46,500.00	25,500.00	@ $200 ea. (discounted from $372 for Ridgeview)
		PRESSURIZED IRRIGATION FUND - Service & Impact Fees Total										2,891,500.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
53-38-10	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Interest Earnings	77,255.15	77,764.44	22,394.80	5,627.02	30,000.00	19%	15,000.00	(15,000.00)	FY22 YTD revenue down to $1,350 per month
53-38-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Developer Contributions	358,996.00	229,798.00	-	-	-	0%	-	-	
53-38-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Water Share-Grant Revenue	-	-	-	-	-	0%	-	-	
53-38-95	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	PY Carryover	-	-	-	-	383,144.00	0%	2,910,671.00	2,527,527.00	Prior years' savings to fund capital projects
		PRESSURIZED IRRIGATION FUND - Interest & Dev. Contributions Total										2,925,671.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
53-39-50	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
53-39-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Gravel Contract Revenue	-	-	-	-	-	0%	-	-	
53-39-95	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Other Non-Operating Revenue	48.15	-	-	-	-	0%	-	-	
		PRESSURIZED IRRIGATION FUND - Other Revenue Total										-		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
53-40-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Salaries/Wages	142,485.03	160,910.94	163,083.21	96,247.41	193,746.00	50%	206,982.97	13,236.97	Includes COLA & merit increases
53-40-12	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Overtime	6,381.03	7,012.47	7,316.13	2,442.87	7,000.00	35%	7,000.00	-	
53-40-13	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Employee Benefits	62,786.80	84,078.28	87,306.46	42,965.83	105,813.00	41%	98,871.60	(6,941.40)	Includes benefit renewal increase
53-40-14	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Seasonal Employees	-	2,041.38	7,376.14	1,479.25	5,000.00	30%	6,000.00	1,000.00	Seasonal wage increases due to inflation
53-40-15	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
53-40-16	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Security System Maintenance	-	-	-	-	-	0%	-	-	
53-40-17	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Radio Maintenance & Tower Rent	20.00	-	-	-	-	0%	24,100.00	24,100.00	New PI Meter Tower expenses
53-40-18	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Mobile Telephones	2,076.99	3,476.38	2,731.94	1,258.48	2,500.00	50%	2,750.00	250.00	Prior years have all run over
53-40-19	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PW Building Utilities	1,477.38	1,497.62	1,290.01	743.60	2,000.00	37%	3,000.00	1,000.00	1K more frequent cleaning during summer
53-40-20	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Insurance Expense	20,197.71	17,823.55	19,411.88	19,428.97	22,279.00	87%	19,788.00	(2,491.00)	
53-40-21	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Professional Org. Memberships	760.00	808.00	887.84	-	1,000.00	0%	1,000.00	-	
53-40-22	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Uniforms & Safety Wear	195.98	500.90	304.53	36.52	600.00	6%	1,000.00	400.00	Addition of APW & Floater - Costs shared
53-40-23	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Continuing Education	618.90	880.00	259.00	1,260.00	1,000.00	126%	1,000.00	-	
53-40-24	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Office Supplies/IT	796.36	1,380.81	71.61	37.50	600.00	6%	600.00	-	
53-40-25	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equip-Repairs & Maintenance	-	-	-	54.33	-	0%	-	-	
53-40-26	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Depreciation Expense	421,789.50	443,883.53	488,607.14	-	450,000.00	0%	451,169.00	1,169.00	
53-40-27	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Power For Lift Stations	141,590.17	181,899.08	200,707.15	173,797.86	240,000.00	72%	240,000.00	-	
53-40-28	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Fuel & Oil	2,065.46	2,339.62	1,961.29	2,491.05	4,200.00	59%	4,500.00	300.00	Rounded up - increase in fuel cost is anticpated
53-40-29	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equipment Supplies	831.03	1,250.00	-	2.15	1,000.00	0%	1,000.00	-	
53-40-30	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PI Meter Purchases	23,573.50	25,318.33	48,633.21	60,046.16	80,000.00	75%	80,000.00	-	
53-40-31	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Professional & Tech. Services	18,467.20	29,706.01	38,301.12	14,754.51	25,000.00	59%	25,000.00	-	$5,000 GIS software & services
53-40-32	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Engineering Expenses	2,500.00	-	4,190.25	-	-	0%	-	-	
53-40-33	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PI Master Plan	9,317.87	1,520.36	-	-	-	0%	-	-	
53-40-35	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Blue Stakes Expenses	990.84	1,098.93	1,099.21	685.38	1,000.00	69%	1,100.00	100.00	Prior years have all run over
53-40-36	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Utility Billing	7,940.60	7,600.33	7,981.82	4,838.73	10,246.00	47%	10,246.00	-	
53-40-37	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	P. W Shop Tools & Supplies	500.40	1,565.65	763.63	299.36	1,500.00	20%	1,500.00	-	
53-40-38	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Pump Station & Booster Repairs	1,734.58	9,083.34	3,651.93	43,486.46	83,000.00	52%	40,000.00	(43,000.00)	FY22 was high, but past budgets lacked funding
53-40-40	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	SCADA Maintenance	684.35	1,750.03	279.50	950.00	1,200.00	79%	13,200.00	12,000.00	Need to upgrade SCADA computer and software
53-40-41	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	System Repairs	2,434.96	9,858.52	16,458.05	14,504.55	20,000.00	73%	20,000.00	-	
53-40-43	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	System Connection Costs	-	-	-	-	-	0%	-	-	
53-40-45	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	
53-40-52	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Scada Upgrade	-	-	-	-	-	0%	-	-	
53-40-59	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Capital	Capital Equipment Purchases	-	1.20	-	-	16,667.00	0%	-	(16,667.00)	
53-40-60	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Capital	Capital Expenses/Projects	-	0.91	451,265.67	191,955.16	1,440,944.00	13%	3,753,500.00	2,312,556.00	PI Meters, 6000 W & Murdock Pump Stations
53-40-71	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bond Principal Payment	-	-	-	-	-	0%	-	-	
53-40-72	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bond Disclosure Etc. Fees	2,500.00	1,500.27	-	-	-	0%	-	-	
53-40-73	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Water Share Purchases	-	-	-	-	-	0%	-	-	
53-40-74	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Water Share Assessments	366,329.65	309,721.93	466,493.47	303,649.28	395,000.00	77%	502,000.00	107,000.00	Assessments up in FY 2023; includes PG increase
53-40-75	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Interest Expense Bonds	56,445.93	20,154.76	-	-	-	0%	-	-	
53-40-76	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bad Debt Expense	190.47	11.55	29.05	-	-	0%	-	-	
53-40-77	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Interest Expense Saved Shares	34,600.00	28,414.00	-	-	60,000.00	0%	60,000.00	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
53-40-78	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Murdock Canal Piping Utilities	-	-	-	-	-	0%	-	-	
53-40-79	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Loss On Disposition of Assets	-	-	-	-	-	0%	-	-	
53-40-80	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Indirect Overhead	51,237.24	57,563.28	77,056.00	-	97,374.00	0%	116,124.94	18,750.94	
53-40-81	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equipment Lease & Maintenance	3,250.00	3,250.00	8,627.50	6,391.17	3,500.00	183%	6,200.00	2,700.00	The FY2022 does not match the new backhoe lease.
53-40-85	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Internal Service IT Expense	-	1,180.00	1,160.00	-	1,240.00	0%	2,360.00	1,120.00	Increase from Microsoft & IT equipment costs
53-40-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Transfer	Transfer Out Oth Non Operating	-	108,000.00	535,713.00	-	525,000.00	0%	108,000.00	(417,000.00)	Transfer to GF for PI
53-40-99	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	GASB 68 Benefits Expense	4,564.00	136.00	-	-	4,000.00	0%	4,000.00	-	No change
		PRESSURIZED IRRIGATION FUND - EXPENDITURES-PI FUND Total										5,817,170.51		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-30-90	STORM SEWER FUND	STORM SEWER FUND - Transfers	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
54-30-91	STORM SEWER FUND	STORM SEWER FUND - Transfers	Revenue	Transfer	Transfer From Sewer Fund	-	-	-	-	-	0%	-	-	
		STORM SEWER FUND - Transfers Total										-		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
54-32-10	STORM SEWER FUND	STORM SEWER FUND - LICENSES A	Revenue	Revenue	Permits	-	-	-	-	-	0%	-	-	
		STORM SEWER FUND - LICENSES AND PERMITS Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-37-40	STORM SEWER FUND	STORM SEWER FUND - Collection,	Revenue	Revenue	Storm Sewer Collection Fees	473,174.37	491,260.71	491,213.38	292,810.72	493,000.00	59%	573,000.00	80,000.00	As per 2021 utility rate study projection
54-37-60	STORM SEWER FUND	STORM SEWER FUND - Collection,	Revenue	Revenue	Storm Sewer NW Impact Fees	-	-	-	-	-	0%	-	-	
54-37-70	STORM SEWER FUND	STORM SEWER FUND - Collection,	Revenue	Revenue	Permit Fee New Construction	51,750.00	71,250.00	114,000.00	118,750.00	30,000.00	396%	125,000.00	95,000.00	@ $500 ea. (discounted for Ridgeview projects)
		STORM SEWER FUND - Collection, Impact & Permits Total										698,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-38-10	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	Interest Earnings	32,477.50	26,199.06	6,483.12	1,603.87	20,000.00	8%	5,000.00	(15,000.00)	FY22 YTD $3K as of 2/2022
54-38-11	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	Developer Contributions	623,984.00	342,161.00	-	-	-	0%	-	-	
54-38-90	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	Miscellaneous	14,295.00	10,754.26	123,182.74	-	-	0%	-	-	
54-38-95	STORM SEWER FUND	STORM SEWER FUND - Interest & (	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	1,000.00	0%	466,654.00	465,654.00	Savings to fund system repairs, debris basin recon
		STORM SEWER FUND - Interest & Other Total										471,654.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-39-50	STORM SEWER FUND	STORM SEWER FUND - Developer (	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
		STORM SEWER FUND - Developer Contributions Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-40-11	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Salaries/Wages	98,478.80	109,813.58	119,004.76	78,741.70	142,019.00	55%	174,528.60	32,509.60	Includes COLA & merit increases
54-40-12	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Overtime	2,087.46	1,212.27	318.75	-	1,400.00	0%	1,400.00	-	
54-40-13	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Employee Benefits	42,628.28	53,995.53	52,329.22	33,693.16	76,118.00	44%	77,667.69	1,549.69	Includes benefit renewal increase
54-40-15	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Seasonal Employees	1,323.50	38.50	-	-	10,000.00	0%	10,000.00	-	
54-40-16	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
54-40-17	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Radio Maintenance & Tower Rent	20.00	-	-	-	-	0%	-	-	
54-40-18	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Mobile Telephones	415.25	377.58	643.45	455.01	700.00	65%	700.00	-	
54-40-19	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	PW Building Utilities	1,477.38	1,222.27	1,218.75	743.61	2,500.00	30%	3,500.00	1,000.00	1K more frequent cleaning during summer
54-40-20	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Continuing Education	165.97	-	-	-	600.00	0%	600.00	-	No change
54-40-21	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Computer Programs & Software	-	-	(45.16)	-	-	0%	-	-	
54-40-22	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Uniforms & Safety Wear	-	-	-	-	200.00	0%	200.00	-	No change
54-40-23	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Professional Org. Memberships	-	-	-	-	-	0%	-	-	
54-40-24	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Office Supplies/IT	171.52	328.36	48.87	37.50	500.00	8%	500.00	-	
54-40-25	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	System Reconstruction	5,320.00	(0.50)	72,475.36	-	220,000.00	0%	50,000.00	(170,000.00)	
54-40-26	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Depreciation Expense	152,491.06	187,594.52	203,787.23	-	200,000.00	0%	188,140.00	(11,860.00)	
54-40-27	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Street Sweeping	16,463.12	23,765.98	24,949.85	14,120.02	20,000.00	71%	20,000.00	-	
54-40-29	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Equipment Supplies	499.62	-	783.03	179.33	500.00	36%	500.00	-	
54-40-30	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Cell Phone	-	-	132.44	196.00	-	0%	-	-	
54-40-31	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Fuel and Oil Expense	-	-	-	419.28	1,000.00	42%	1,500.00	500.00	Rounded up - increase in fuel cost is anticpated
54-40-32	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Professional Services	12,079.79	4,022.90	20,390.21	14,298.75	15,000.00	95%	17,500.00	2,500.00	$2,500 GIS Software & Services
54-40-33	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	School Education Programs	-	-	-	-	-	0%	-	-	
54-40-34	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Contractor Education Programs	-	-	-	-	-	0%	-	-	
54-40-35	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Public Information	-	-	-	-	-	0%	-	-	
54-40-36	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Utility Billing	7,940.58	7,441.30	7,981.87	4,838.72	10,008.00	48%	10,008.00	-	
54-40-37	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Utah County Coalition	2,101.00	2,101.00	2,101.00	2,044.00	2,500.00	82%	2,500.00	-	
54-40-38	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	PW Shop Tools & Supplies	1,399.04	239.90	1,399.45	25.34	1,200.00	2%	1,200.00	-	
54-40-39	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Insurance Expense	3,143.87	2,647.54	2,690.71	2,002.00	2,960.00	68%	2,139.00	(821.00)	
54-40-40	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Debris Basin Annual Maintenanc	(3,512.80)	-	4,000.00	-	5,000.00	0%	245,000.00	240,000.00	240K reconstruct debris basin outlet; 5K annual
54-40-41	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	System Repairs & Maintenance	303.00	6,245.15	899.76	5,787.31	110,000.00	5%	245,200.00	135,200.00	Includes rate study projects
54-40-42	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Maintenance & Repairs:Vehicles	101.63	1,000.00	-	-	1,000.00	0%	1,000.00	-	
54-40-43	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Sweeper Truck:Brooms & Parts	-	-	-	-	-	0%	-	-	
54-40-44	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	VAC Truck: Maint. & Repair	-	875.13	-	-	3,000.00	0%	3,000.00	-	
54-40-45	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	VAC Truck: Fuel & Oil	-	-	-	-	500.00	0%	1,000.00	500.00	Rounded up - increase in fuel cost is anticpated
54-40-46	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Accena Group	58,350.00	74,980.00	84,365.00	40,175.00	75,000.00	54%	85,000.00	10,000.00	Offset by developer fee revenue
54-40-47	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
54-40-50	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Storm Sewer Construction	-	-	-	-	-	0%	-	-	
54-40-51	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	6150 W Storm Drain Pipe	-	-	-	-	-	0%	-	-	
54-40-52	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Beacon Hills Sports Park	-	-	-	-	-	0%	-	-	
54-40-53	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Highland Sub Pl #1 Det Basin	-	-	-	-	-	0%	-	-	
54-40-59	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Capital	Capital Equipment Purchase	-	0.20	-	-	16,667.00	0%	-	(16,667.00)	
54-40-60	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Salt Bin Storage	-	-	-	-	-	0%	-	-	
54-40-74	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Capital	Capital Expenses/Projects	-	-	-	141.00	-	0%	-	-	
54-40-76	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Interest Expense	-	-	-	-	-	0%	-	-	
54-40-77	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Bad Debt Expense	25.68	2.24	31.23	-	-	0%	-	-	
54-40-80	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Indirect Overhead	12,196.56	13,421.76	10,985.00	-	15,021.00	0%	20,282.35	5,261.35	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-40-81	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	NCRS Viewpoint Flood Control	-	18,510.47	158,824.34	-	-	0%	-	-	
54-40-85	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Internal Service IT Expense	-	1,040.00	920.00	-	810.00	0%	1,210.00	400.00	Increase from Microsoft & IT equipment costs
54-40-90	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Transfer	Transfer to Debris Basin Fund	-	-	-	-	-	0%	-	-	
54-40-91	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Transfer	Transfer to Capital Proj Build	-	-	-	-	-	0%	-	-	
54-40-99	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	GASB 68 Benefits Expense	(637.00)	95.00	-	-	200.00	0%	200.00	-	No change
		STORM SEWER FUND - EXPENDITURES-STORM SEWER Total										1,169,653.64		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-90-92	STORM SEWER FUND	STORM SEWER FUND - Transfers	Expenditure	Transfer	Transfer to Capital Proj Road	-	-	-	-	-	0%	-	-	
		STORM SEWER FUND - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-30-90	CULINARY WATER FUND	CULINARY WATER FUND - Transfer	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
55-30-91	CULINARY WATER FUND	CULINARY WATER FUND - Transfer	Revenue	Transfer	Transfer from NW Capital Fund	-	-	-	-	-	0%	-	-	
		CULINARY WATER FUND - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-37-10	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Service Charges	831,571.50	845,934.48	870,664.85	675,596.00	850,397.00	79%	875,000.00	24,603.00	Prior years' increases $15-25K annually
55-37-20	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Connection Fees	33,581.00	50,080.00	46,395.00	-	90,450.00	0%	-	(90,450.00)	Revenue redirected to 55-37-31 for Meter Fees
55-37-21	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Impact Fees	-	-	27,738.00	74,772.00	-	0%	150,750.00	150,750.00	@ $602 ea.
55-37-30	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Penalties	80.00	-	80.00	320.00	-	0%	-	-	
55-37-31	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Meter Fees	-	536.00	34,629.00	86,094.75	-	0%	134,000.00	134,000.00	@ 536 ea.; includes previously posted to 55-37-20
55-37-32	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Acct Set-up/Close	5,825.00	6,825.00	8,110.00	4,370.00	5,000.00	89%	5,000.00	-	No change
		CULINARY WATER FUND - Service & Impact Fees Total										1,164,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-38-10	CULINARY WATER FUND	CULINARY WATER FUND - Interest, Revenue	Revenue	Revenue	Interest Earnings	71,830.80	55,165.41	10,782.48	2,190.11	20,000.00	11%	7,000.00	(13,000.00)	FY22 YTD $4K as of 2/2022
55-38-11	CULINARY WATER FUND	CULINARY WATER FUND - Interest, Revenue	Revenue	Revenue	Developer Contributions	528,764.00	438,144.00	-	-	-	0%	-	-	
55-38-51	CULINARY WATER FUND	CULINARY WATER FUND - Interest, Revenue	Revenue	Revenue	Contribution Highland Water Co	-	-	-	-	-	0%	-	-	
55-38-90	CULINARY WATER FUND	CULINARY WATER FUND - Interest, Revenue	Revenue	Revenue	Water Share-Grant revenue	-	-	-	-	-	0%	-	-	
55-38-95	CULINARY WATER FUND	CULINARY WATER FUND - Interest, Revenue	Revenue	Revenue	PY Carryover	-	-	-	-	3,200.00	0%	110,463.00	107,263.00	Savings to fund capital projects & meter purchases
		CULINARY WATER FUND - Interest, Developer & Grants Total										117,463.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-39-05	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Tranfer from Other funds	-	-	-	-	-	0%	-	-	
55-39-50	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Municipal Contributions	-	-	-	-	-	0%	-	-	
55-39-90	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Sundry Revenues	50.00	40.00	-	-	-	0%	-	-	
		CULINARY WATER FUND - Other Revenue Total										-		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
55-40-11	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Salaries/Wages	148,347.97	152,077.26	158,036.39	133,405.82	227,159.00	59%	238,714.96	11,555.96	Includes COLA & merit increases
55-40-12	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Overtime	8,720.25	6,691.58	8,783.96	4,191.51	8,000.00	52%	8,000.00	-	No change
55-40-13	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Employee Benefits	72,855.55	87,037.40	85,510.10	57,597.01	134,597.00	43%	110,205.63	(24,391.37)	Includes benefit renewal increase
55-40-14	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	Seasonal Employees	-	2,041.37	5,870.15	1,479.25	5,000.00	30%	6,000.00	1,000.00	Seasonal wage increases due to inflation
55-40-15	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
55-40-17	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Radio Maint. & Tower Rental	299.57	341.39	390.50	87.20	300.00	29%	400.00	100.00	Prior years have all run over
55-40-18	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Mobile Telephones	-	-	36.96	-	-	0%	-	-	
55-40-19	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	PW Building Utilities	1,477.39	1,190.25	1,253.53	743.60	2,000.00	37%	3,000.00	1,000.00	1K more frequent cleaning during summer
55-40-20	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Security System Maintenance	-	134.86	-	-	-	0%	-	-	
55-40-21	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Professional Org. & Training	825.00	848.00	921.81	134.00	1,000.00	13%	1,500.00	500.00	Now the water division has three employees
55-40-22	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Uniforms & Safety Wear	611.10	514.92	597.25	306.02	800.00	38%	800.00	-	APW and Floater are split from all divisions
55-40-23	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Continuing Education	2,869.92	383.00	3,052.04	950.00	2,500.00	38%	2,500.00	-	
55-40-24	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Office Supplies/IT	348.36	392.31	18.00	99.23	500.00	20%	500.00	-	
55-40-25	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Equip.-Repairs & Maintenance	-	-	-	-	-	0%	-	-	
55-40-26	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Depreciation Expense	338,875.26	367,463.53	434,711.03	-	375,000.00	0%	401,758.00	26,758.00	
55-40-27	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Power For Wells & Lift Station	149,806.98	148,150.26	159,772.76	63,862.17	170,000.00	38%	170,000.00	-	
55-40-28	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Fuel Expense Vehicles	6,707.21	6,726.16	6,092.06	5,754.95	9,200.00	63%	9,500.00	300.00	Rounded up - increase in fuel cost is anticpated
55-40-29	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Mobile Phones	2,248.29	3,063.75	2,784.82	2,283.61	3,300.00	69%	3,300.00	-	
55-40-30	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Testing & Notification	11,420.00	22,498.50	10,856.51	6,526.00	13,000.00	50%	13,000.00	-	
55-40-31	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Engineering & Professional Ser	34,472.97	21,209.05	53,585.89	10,925.00	40,000.00	27%	40,000.00	-	$5,000 GIS software & services
55-40-32	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
55-40-33	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Insurance Expense	7,958.43	11,688.83	12,344.18	9,965.00	13,579.00	73%	10,760.00	(2,819.00)	
55-40-34	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Equipment Supplies	3,384.63	3,483.10	2,010.08	2,351.07	3,500.00	67%	3,500.00	-	
55-40-35	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Blue Stakes Expenses	870.89	1,266.22	1,643.82	578.59	1,200.00	48%	1,200.00	-	
55-40-36	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Utility Billing	7,940.59	7,441.36	7,981.86	7,038.73	10,008.00	70%	10,008.00	-	No change
55-40-37	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	PW Shop Tools & Supplies	802.48	1,860.00	3,317.66	1,200.81	1,800.00	67%	1,800.00	-	
55-40-38	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Pump Station & Booster Repairs	6,450.86	10,180.70	2,830.11	2,179.23	5,000.00	44%	5,000.00	-	
55-40-39	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	SCADA Maintenance	2,280.75	890.00	1,330.00	3,956.86	2,200.00	180%	2,200.00	-	
55-40-41	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	System Repairs	86,938.67	81,559.11	60,490.87	22,112.99	80,000.00	28%	80,000.00	-	
55-40-50	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Capital	Capital Expenses Projects	-	(0.04)	682,199.40	197,475.46	1,650,000.00	12%	-	(1,650,000.00)	
55-40-51	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Capital	Capital Outlay Equipment	-	0.20	-	-	56,667.00	0%	-	(56,667.00)	
55-40-52	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	SCADA Upgrade	-	-	-	-	-	0%	-	-	
55-40-55	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Meter Purchases	36,935.83	56,792.12	77,286.26	27,844.26	55,000.00	51%	90,000.00	35,000.00	Ridgeview - offset by fee revenue from builders
55-40-73	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Share Purchases	-	-	-	-	-	0%	-	-	
55-40-74	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Share Assessments	2,032.00	-	1,016.00	141.00	1,600.00	9%	1,600.00	-	
55-40-75	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Interest Expense	-	-	-	-	-	0%	-	-	
55-40-76	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Bad Debt Expense	48.53	12.90	41.82	-	-	0%	-	-	
55-40-77	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Pressure Reducing Valves	-	-	-	-	-	0%	-	-	
55-40-78	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
55-40-79	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Cross Conn. Control Upgrades	1,270.48	3,714.72	9,900.24	-	5,000.00	0%	5,000.00	-	
55-40-80	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Indirect Overhead	28,379.28	30,583.20	26,073.00	-	31,984.00	0%	47,018.63	15,034.63	
55-40-81	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Well Rebuilds	40,940.00	0.05	-	-	-	0%	-	-	
55-40-82	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Tank Demolition	-	-	-	-	-	0%	-	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-40-83	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Water Line 4800 West	-	-	-	-	-	0%	-	-	
55-40-84	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Murdock Canal Piping Utilities	-	-	-	-	-	0%	-	-	
55-40-85	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Equipment Rental & Maintenance	3,250.00	3,250.00	8,627.50	6,391.18	3,500.00	183%	6,200.00	2,700.00	Adjusted to match new backhoe lease
55-40-86	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Operations	Internal Service IT Expense	-	1,180.00	1,160.00	-	1,460.00	0%	2,370.00	910.00	Increase from Microsoft & IT equipment costs
55-40-90	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Transfer	Transfer to Capital Projects	-	-	-	-	-	0%	-	-	
55-40-99	CULINARY WATER FUND	CULINARY WATER FUND - EXPENDI	Expenditure	Personnel	GASB 68 Benefits Expense	1,094.00	131.00	-	-	1,200.00	0%	1,200.00	-	No change
		CULINARY WATER FUND - EXPENDITURES-CULINARY WATER Total										1,282,213.21		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-30-90	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Transf	Revenue	Transfer	Transfer from Gen. Fund	-	-	-	-	-	0%	-	-	
		UTILITY TRANSPORTATION - Transfers Total										-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-37-10	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Fees	Revenue	Revenue	Utility Transportation Fee	1,028,090.61	1,046,334.83	1,051,321.57	628,576.52	1,085,822.00	58%	1,089,000.00	3,178.00	No change; monthly revenue (FY22) = $90K
		UTILITY TRANSPORTATION - Fees Total										1,089,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-38-10	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Intere	Revenue	Revenue	Interest Earnings	27,143.76	21,381.23	5,515.72	1,458.37	5,000.00	29%	4,000.00	(1,000.00)	FY22 YTD $2.5K as of 2/2022
		UTILITY TRANSPORTATION - Interest & Other Total										4,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-40-11	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Personnel	Salaries/Wages	24,592.21	36,563.19	52,450.10	28,638.66	49,533.00	58%	54,865.56	5,332.56	Includes COLA & merit increases
56-40-13	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Personnel	Employee Benefits	11,529.51	16,217.23	19,877.98	10,498.94	25,013.00	42%	22,810.51	(2,202.49)	Includes benefit renewal increase
56-40-36	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Utility Billing	7,940.61	7,489.26	7,981.81	4,730.93	10,002.00	47%	10,002.00	-	No change
56-40-45	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	3,500.00	65%	3,500.00	-	No change
56-40-70	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Road Fee Projects	1,218,504.95	166,087.98	1,178,817.33	947,308.27	1,000,000.00	95%	1,000,000.00	-	
56-40-76	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Bad Debt Expense	(16.66)	(4.32)	18.50	-	-	0%	-	-	
		UTILITY TRANSPORTATION - EXPENDITURES-ROAD FEE Total										1,091,178.07		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
57-37-10	INTERNAL SERVICE IT FUNI	INTERNAL SERVICE IT FUND - Interr	Revenue	Revenue	Internal Service Charges	-	20,000.00	22,637.73	-	32,000.00	0%	48,750.00	16,750.00	Increase from Microsoft & IT equipment costs
		INTERNAL SERVICE IT FUND - Internal Service Charges Total										48,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
57-40-25	INTERNAL SERVICE IT FUNI	INTERNAL SERVICE IT FUND - EXPEI	Expenditure	Operations	Internal Service Expenses	-	5,144.05	38,690.30	22,324.10	32,000.00	70%	48,750.00	16,750.00	Increase from Microsoft & IT equipment costs
		INTERNAL SERVICE IT FUND - EXPENDITURES-INTERNAL SVC IT Total										48,750.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
91-30-10	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Revenue	Revenue	Disposition Fixed Assets	-	-	-	-	-	0%	-	-	
91-40-20	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Gen. FA Depr. Expense	-	3,556.77	25,887.48	-	-	0%	25,405.00	25,405.00	
91-40-21	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Cemetery FA Depr. Expense	-	1,184.56	2,681.90	-	-	0%	2,476.00	2,476.00	
91-40-22	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Parks FA Depr. Expense	-	3,724.37	18,389.94	-	-	0%	17,500.00	17,500.00	
91-40-23	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Pub. Service FA Depr. Expense	-	-	-	-	-	0%	-	-	
91-40-24	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Street FA Depr. Expense	-	786.69	75,992.45	-	-	0%	70,941.00	70,941.00	
		GENERAL FIXED ASSETS Total										116,322.00		
		Grand Total										73,223,880.96		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
			Expenditure Total									116,322.00		

Summary of Significant Capital Projects

FY2022 & Carry Over to FY2023

- Murdock Pump Station
- Pheasant Hollow Lift Station
- Country Club and Dry Creek Sewer Line Replacement
- Highland Glen Trail Project
- PI Meters – First 300 meters
- 6800 West Reconstruction
- Mountain Ridge Park

FY2023

- Another Phase of PI Meters
- 6000 West Pump Station
- Streets Maintenance Packages
- Trail Maintenance Packages
- Hog Hollow Trail Connection
- Well #4 Pump House
- Parks Maintenance Building
- Storm Drain Maintenance Packages

A RESOLUTION ENACTING AND ADMINISTERING THE FINAL HIGHLAND CITY BUDGET FOR FISCAL YEAR 2022-2023

WHEREAS, it is deemed desirable and to the best interest of the City of Highland, Utah, to enact its annual budget for both operations and capital outlay.

NOW, THEREFORE, THE MAYOR AND CITY COUNCIL OF THE CITY OF HIGHLAND, DOES ORDAIN AS FOLLOWS:

ARTICLE I
DEFINITIONS

SECTION 1. BUDGET YEAR means the fiscal year for which a budget is made.

SECTION 2. FISCAL YEAR means that year which begins on the first day of July 2022 and ending on the last day of June 2023.

ARTICLE II
BUDGET ESTABLISHES APPROPRIATIONS

SECTION 1. APPROPRIATIONS.

From the effective date of the budget, as outlined in the attached the budget Exhibit, the several amounts stated therein as proposed expenditures, shall be and become appropriated to the several objects and purposes therein named.

SECTION 2. ANTICIPATED REVENUES.

Anticipated revenues shall include revenue from all sources, including grants and loans and shall be classified in accordance with the chart of accounts of the municipality.

SECTION 3. FUND BALANCE.

The fund balance shall be available for emergency appropriation by the City Council.

SECTION 4. ANTICIPATED SURPLUS FROM MUNICIPAL UTILITY OR ENTERPRISE FUNDS.

The anticipated revenue and proposed expenditures of each utility or other public service enterprise owned or operated by the city is stated in a separate section of the budget (See attached budget exhibit); and as to each such utility, an anticipated surplus, if legally available for general purposes and to the extent such surplus is to be used to support budget operations, is stated as an item of revenue in the budget.

ARTICLE III
ADMINISTRATION OF BUDGET, FINANCIAL CONTROL

SECTION 1. APPROVAL OF EXPENDITURES.

The City Administrator shall have charge of the administration of the financial affairs of the City and to that end shall supervise and be responsible for the disbursement of all monies and have control over all expenditures to ensure that appropriations are not exceeded. He or she shall exercise financial budgetary control over each office, department, and agency and shall cause separate accounts to be kept for the items of appropriation contained in the budget.

SECTION 2. REPORTS

The City Administrator shall periodically report to the governing body on the status of the budget.

ARTICLE IV
SEVERABILITY

If any provision of this resolution or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

ARTICLE V

APPROVED AND ADOPTED, on the 21st day of June, 2022 and shall become effective July 1, 2022 for the Fiscal Year 2022-2023.

HIGHLAND CITY, UTAH

_____

Kurt Ostler
Mayor

ATTEST:

_____

Stephannie Cottle, City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Sarah Petersen	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

AGENDA

NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #14

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Andy Spencer, PE
Public Works Director/City Engineer

SUBJECT: **CONSTRUCTION CONTRACT:** Highland Glen Park Trail Pavement Overlay

TYPE: **ADMINISTRATIVE:** The Council is acting in an administrative capacity as defined in the Municipal Code.

PURPOSE:

The City Council will consider approving a contract with Eckles Paving for the asphalt Trail Overlay at Highland Glen Park. The Council will take appropriate action.

BACKGROUND:

As part of the City annual trail maintenance program, Highland Glen Park trails have been identified as the top priority this year. In years past some areas of this trailway system have been overlayed. This project is intended to complete the remaining portions of the trail system to improve the uneven surfaces and increase safety by eliminating trip hazards. Approximately 3,400 linear feet of trail will be resurfaced at the park.

Associated with this project it will be necessary for City crews to widen out the trailway width and height by removing the overgrowth. Our crews will clear a 10-foot wide/10-foot-high corridor from the vegetation to make it possible for the paving crews to access these areas with their machinery.

Work on this project will occur in June and July of 2022 and thereby will span two fiscal years (FY22 & FY23). The invoices for this work will likely be received in FY23. As such, FY22 funds will be transferred to the roads capital account and then spent in FY23.

FISCAL IMPACT:

Funding totaling $117,128.70 for this project is included in the budget as follows:

- $45,238 in 10-70-38 (Parks)
- $65,000 in 20-43-22 (Open Space)
- $6,891 in 40-40-76 (Trail Capital)

RECOMMENDATION:

Staff recommends City Council APPROVE the contact with Eckles Paving for the Highland Glen Park Trail Pavement Overlay project for FY22 and FY23 for $106,480.64, allocating a 10% contingency of $10,648 to be administered by staff, for a total authorized project construction amount of $117,129 and AUTHORIZE the City Administrator to sign the necessary documents for the project.

PROPOSED MOTION:

I move that City Council **APPROVE** the contract with Eckles Paving and authorize a contact amount up to $117,129 for the Highland Glen Park Trail Pavement Overlay and **AUTHORIZE** the City Administrator to sign the necessary contract documents.

ALTERNATIVE MOTION:

I move that City Council **DENY** the bid from Eckles Paving. (City Council to provide appropriate findings and provide further direction to City Staff.)

ATTACHMENTS:

1. Eckles Paving Bid
2. Trail Overlay Map

COMPLETELY FILL IN ALL BLANK AREAS OF THIS CONTRACT BEFORE RETURNING FOR ACCEPTANCE

Sumsion Construction L.C.
DBA Eckles Paving
P.O. Box 68
Springville, Utah 84663
Kory's Cell Phone (801)420-3591
Phone 801-225-3715

Buyer/ Rep.	Highland City -Ty Christensen	**Bid Proposal Date:**	6/7/2022
Billing Address		**Project Address**	4800 W Knight Avenue
City, State, Zip		**City, State, Zip**	Highland, UT
Phone Number	(801)420-3449	**Name Of Owner**	Highland Glen Trail Overlay
E-MAIL	tyc@highlandcity.org	**Job #**	KL22109

Bid Proposal

Sumsion Construction L.C., a Utah limited liability company d/b/a Eckles Paving (the "***Company***"), will furnish the materials and services described herein (collectively, the "***Services***") to the person indicated above ("***Buyer***") at the job site designated above in a commercially reasonable manner, subject to the terms and conditions set forth below and under the heading "***Terms and Conditions***." The Company will use commercially reasonable efforts to meet reasonable performance dates specified herein, if any; provided that any such dates shall be estimates only and the Company shall have no liability for failing to meet any such dates.

THE COMPANY MAY WITHDRAW THIS BID PROPOSAL, UNLESS WRITTEN ACCEPTANCE IS RECEIVED FROM BUYER WITHIN 15 DAYS OF THE BID PROPOSAL DATE SET FORTH ABOVE. TO ASSURE THAT THE SERVICES ARE SCHEDULED IN A TIMELY MANNER, PLEASE REMIT THIS SIGNED BID PROPOSAL AS SOON AS POSSIBLE.

Description of Work	Quantity	Units		Unit Price		Estimated Totals
Mobilization, Signage & Bond	1	LS	@	$ 3,500.00	$	3,500.00
Level Course	20	TON	@	$ 225.00	$	4,500.00
Clean off debris / Apply tack coat / Pave 2" thick asphalt overlay (1/2" PG58-28)(15% RAP content 5% oil 4% Air Void) - Extensive weed removal and cut back of bushes and trees to be done by Highland City	33778	SF	@	$ 2.88	$	97,280.64
Sawcut / Remove/ Haul off 3" thick asphalt. Recompact existing roadbase. Furnish / Place / Compact new 3" thick asphalt (1/2" PG58-28)(15% RAP content 5% oil 4% Air Void) (1 Lift) 1 Patch	200	SF	@	$ 6.00	$	1,200.00
			TOTAL		$	106,480.64

NOTE: Price includes all discounts from 10% off flyer promotion.

In consideration for the Services, Buyer agrees to pay all amounts set forth above, subject to adjustment as described herein, plus any additional costs and charges that arise in the course of performing the Company's obligations hereunder; provided that the Company will use commercially reasonable efforts to give Buyer notice of such costs and charges (to the extent material) prior to the incurrence thereof.

In addition, Buyer agrees as follows: (a) to the extent any amount herein is specified as a per-unit or square foot price, Buyer acknowledges and agrees that such amount is an approximation only that that Buyer will be responsible to pay for the actual completed amount thereof (as determined by field measurement); (b) if subgrade/roadbase preparation work is done by third parties and actual depth of asphalt is greater than the depth specified above, Buyer will be billed for all overrun of roadbase/asphalt materials on a per-ton basis in accordance with the Company's going rates; (c) the contract price is based on the estimated price of materials as of the date hereof; Buyer acknowledges and agrees that such amount is an estimate only that that Buyer will be responsible to pay for the actual cost of such materials; (d) the contract price assumes that all concrete is without rebar, and if any rebar is found, then the contract price will be increased accordingly; (e) the Services expressly exclude all dewatering and hard rock digging; provided that, if encountered, the Company may agree to perform such services on a time and materials basis; (f) no cost for bonds, permits, licenses, fees, engineering, survey, traffic control, saw cutting, sterilant, striping, asphalt removal with petromat fabric, or prime coat are included in this Bid Proposal unless specifically indicated; and (g) unless explicitly set forth above, the contract price set forth herein contemplates a single mobilization; Buyer will incur a $750 fee for each additional mobilization.

All invoiced amounts are due and payable, without retention or setoff, on the date of the applicable invoice (regardless of whether the Services have been completed). Payment shall be made at the Company's principal office in Mapleton, Utah in cash or check. CREDIT AND DEBIT CARDS ARE NOT ACCEPTED

completed). Payment shall be made at the Company's principal office in Mapleton, Utah in cash or check – CREDIT AND DEBIT CARDS ARE NOT ACCEPTED. Buyer is responsible for all sales, use and excise taxes, and any similar taxes, duties, and charges of any kind imposed by any governmental authority on amounts payable by Buyer hereunder. Any amounts that remain unpaid for more than fifteen (15) days shall be deemed past due and shall accrue interest at a rate of 1.5% per month (18% per annum) until paid in full. Buyer agrees to be fully responsible for all collection, attorneys' fees, lien fees, and court costs incurred by the Company in connection with the collection of any unpaid and past due amounts, including accrued interest, whether or not legal proceedings are instituted.

Respectfully submitted by _____ Authorized Representative

Kory Longenecker, Estimator

Acceptance of Bid Proposal

The undersigned hereby (1) authorizes the Company and its representatives to perform the Services and acquire the materials described herein, (2) acknowledges and agrees that the undersigned has read, understood and agrees (on behalf of itself and Buyer) to be bound by the Terms and Conditions set forth below, and acknowledges that such Terms and Conditions are a part of this Bid Proposal and are incorporated herein, and (3) unconditionally and individually guarantees the performance of Buyer's obligations hereunder, including payment and performance of all amounts due to the Company in connection herewith, without regard to the financial status or solvency of Buyer. This signed Bid Proposal must be delivered to the Company at its principal office in Mapleton, Utah.

Buyer/Agent		Buyer/Agent	
Print Name	_____	Signature	_____
		Date	_____

Terms and Conditions

This Bid Proposal, which includes these Terms and Conditions, supersedes and replaces any and all prior or contemporaneous understandings, promises, negotiations, communications, representations, or warranties that may have been provided to Buyer, express or implied, written or oral; provided that the express terms set forth above shall prevail to the extent inconsistent with these Terms and Conditions. The Company's provision of the Services does not constitute acceptance of any of Buyer's terms and conditions set forth in a separate document and such terms and conditions do not serve to modify or amend the terms of this Bid Proposal.

BUYER OBLIGATIONS. Buyer will cooperate with the Company in all matters related to the Services and respond promptly to any Company request to provide direction, information, approvals, authorizations, or decisions that are reasonably necessary for the Company to provide the Services, and the Company shall have no liability with respect to any such direction, information, approvals, authorizations, or decisions made or provided by Buyer or its apparent representatives, regardless of any written or oral advice or representation made by the Company or its representatives with respect to the subject matter thereof. In addition to the foregoing, to the extent the Company's performance hereunder is prevented or delayed by any act or omission by Buyer or its representatives, the Company will not be liable for any costs, charges, or losses sustained or incurred by Buyer, directly or indirectly, in connection with such prevention or delay.

PROJECT PLANS/SPECIFICATIONS. To the extent the project for which the Services are rendered is described in any plans and/or specifications, Buyer represents and warrants that Buyer has provided all such plans and/or specifications to the Company. Buyer acknowledges that any change to such plans and/or specifications (or the provision of plans/specifications not otherwise contemplated hereby) may result in an adjustment to the contract price set forth herein and Buyer agrees to promptly execute all change orders prepared by the Company reflecting such changes and/or price adjustments as a condition of the Company's continued provision of the Services. Notwithstanding anything to the contrary, Buyer acknowledges and agrees that the Company is not an engineering firm and is not responsible for engineering-related liabilities and that Buyer is responsible to acquiring qualified third-party engineering services in connection with the Services.

OPTION TO SUBCONTRACT. Company may, without Buyer's consent, utilize agents or subcontractors in connection with the performance of the work.

CHANGES. Except as otherwise set forth herein, any modification to the Services as described herein that increase the contract price or other costs must be approved by the Company in writing (which approval will not be unreasonably withheld) and such increased price and/or costs shall be invoiced to Buyer. Any change that may result in the reduction of Services, and any corresponding reduction to the contract price, will be negotiated in good faith by the parties; provided that Buyer will be responsible to pay for all materials acquired by the Company in connection with the Services.

DELAYS. The Company shall not be responsible for any delays in the performance of the Services or damage to materials due to labor disputes, weather, shortages in material, equipment or labor, acts of God or any other cause beyond the Company's reasonable control. In the event of any such delay, and to the extent reasonably possible, the Company shall complete the Services at the next available opportunity. In the event the Company elects not to perform any further Services as a result of such delay, Buyer shall pay the Company for that portion of the Services rendered prior to the occurrence of such delay, and the Company shall otherwise be fully relieved of all of its duties and responsibilities hereunder without liability to Buyer. Without limiting the foregoing, (a) if the Company is unable to begin performance of the Services on the scheduled date due to the action or inaction of Buyer or its representatives, the entire contract amount set forth herein shall be immediately due and payable, and (b) delays otherwise caused by Buyer or its representatives, directly or indirectly, shall result in all amounts accrued hereunder as of the date thereof to be immediately due and payable.

UTILITIES. Buyer is solely responsible for locating, disconnecting, and capping off all utilities prior to the Company's provision of the Services. The Company is not responsible for damage to any utilities.

PREMISES. Buyer represents and warrants that Buyer either is the owner of the premises where the Services will be rendered or has written authorization from the owner thereof and authority approve this Bid Proposal. Buyer shall be responsible to direct the Company's representatives as to proper ingress and egress of such premises. To the extent that such direction is followed or no direction is given, the Company shall not be responsible for any damage to such premises or adjacent property, including damage to curbs, gutters and sidewalks. The Company will charge Buyer an additional $75 per vehicle located on such premises that the Company is required to tow or relocate in order to perform the Services. BUYER WILL BE SOLELY LIABLE FOR ANY DAMAGE TO SUCH VEHICLES OR SURROUNDING PROPERTY.

TIME OF PERFORMANCE. Unless otherwise specified above, the Services shall be performed Monday through Friday, excluding holidays, during customary daytime hours.

PERMITS. The Company is not responsible to acquire any permits relating to the Services. Buyer is responsible for timely acquiring all such permits and all costs incurred by the Company in connection with Buyer's failure to properly obtain all such permits.

LIMITED WARRANTY. Limited warranty. Eckles Paving hereby warrants materials or workmanship for a period of one year, from the date of installation, subject to the warranty limitations and warranty conditions set out herein. Written notice of any defect in the materials and/or workmanship of the Company or nonconformity with the terms of this Bid Proposal must be given to the Company at its address set forth above not later than five (5) days after the completion of the Services. Failure to provide such written notice within such 5-day period shall constitute an unconditional waiver of any such defect or nonconformity. Buyer's sole remedy in connection with the foregoing limited warranty shall be limited to either the repair or replacement of the defect or nonconformity or, by agreement of the parties, a credit to Buyer's account with respect thereto; provided that (a) such limited warranty shall not apply if (i) the defect or nonconformity resulted, directly or indirectly, from the actions or inactions of Buyer or any third party, (ii) proper testing is not completed on subgrade/roadbase placed by a third party, (iii) asphalt placing is done before April 15 or after October 15 of each year (or asphalt maintenance is done before May 1 or after October 1), (iv) seal coat delamination results from previous underlayment or puddling, (v) related to drainage on any overlays or (vi) spalling is caused from salting concrete surface, (vii) new concrete is driven on in less than 7 days from placement ; and (b) the Company shall be allotted a reasonable amount of time to evaluate and complete any such repair or replacement. The foregoing limited warranty shall also not apply to drainage if a minimum slope of 2% is not attainable based on existing site conditions. THE FOREGOING LIMITED WARRANTY REPRESENTS THE COMPLETE WARRANTY OFFERED BY THE COMPANY. EXCEPT AS SET FORTH ABOVE, THE COMPANY MAKES NO WARRANTY WHATSOEVER WITH RESPECT TO THE GOODS AND SERVICES OFFERED BY THE COMPANY, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE.

CONCRETE WARRANTY. Limited warranty. Eckles Paving hereby warrants your concrete surface against any surface peeling or scaling that results from inferior materials or workmanship for a period of one year, from the date of installation, subject to the warranty limitations and warranty conditions set out herein. **Warranty Conditions.** The foregoing warranties are subject to the following conditions: 1. The concrete limited warranty excludes cracking. 2. This limited warranty does not cover any peeling or scaling that results from use of chemicals or deicers. 3. The concrete limited warranty excludes any variations of color in the finished surface. Extenders and additives that are incorporated into mixed concrete can cause some areas of the finished surface to be a darker shade than other areas. 4. The concrete limited warranty does not cover damage caused by impact or exposure or contact with any foreign substance or any other mistreatment of the surface. 5. The concrete limited warranty excludes cracking, raising, shifting or settling caused by sub surface ground conditions including underground root growth or any other subsurface issue. **Warranty Limitation.** The liability of Eckles Paving under this warranty will be limited to the repair or replacement of the defective area only. **PROPER CARE AND USE OF CONCRETE SURFACES**: It is important to care for the surface properly to ensure its longevity. The following should be observed: 1. Re-seal concrete every 2-3 years to prevent surface deterioration. Good quality sealer can be purchased at most home improvement supply stores. 2. Concrete should never be exposed to salt or other deicer chemicals. Use sand.

LIMITATION OF LIABILITY. WITHOUT LIMITING ANY OTHER PROVISION HEREOF, IN NO EVENT SHALL THE COMPANY BE LIABLE TO BUYER OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGES WERE FORESEEABLE AND WHETHER OR NOT THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE. SUBJECT TO APPLICABLE LAW, IN NO EVENT SHALL THE COMPANY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS BID PROPOSAL, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, EXCEED THE CONTRACT AMOUNT SET FORTH HEREIN.

SITE CONDITIONS. The Company assumes no risk, and shall not be liable for, undisclosed and unforeseen conditions on the premises where the Services are rendered, including hazardous waste, soft subgrade, and/or water table problems. In addition, the Company is not responsible in any way for any (a) subgrade/roadbase placed by Buyer or any third party or the effect that unsuitable subgrade/roadbase might have on newly placed asphalt, or (b) damage to existing sprinkler lines resulting from the Services (and, in any case, the Company will not be responsible for moving such sprinkler lines prior to or in connection with the Services unless otherwise agreed in writing).

ADA COMPLIANCE. The Company will not be responsible, and will not assume any liability, for compliance with the Americans with Disabilities Act, as amended, unless this Bid Proposal reflects, and Buyer provides, an engineered plan that provides for a compliant layout. Except as otherwise set forth above, striping and sloping will match existing striping and sloping.

WATER. Buyer is responsible to provide an adequate water source at the premises. If a sufficient water source is not provided, Buyer shall be responsible for the cost of a fire hydrant meter and water used in connection therewith.

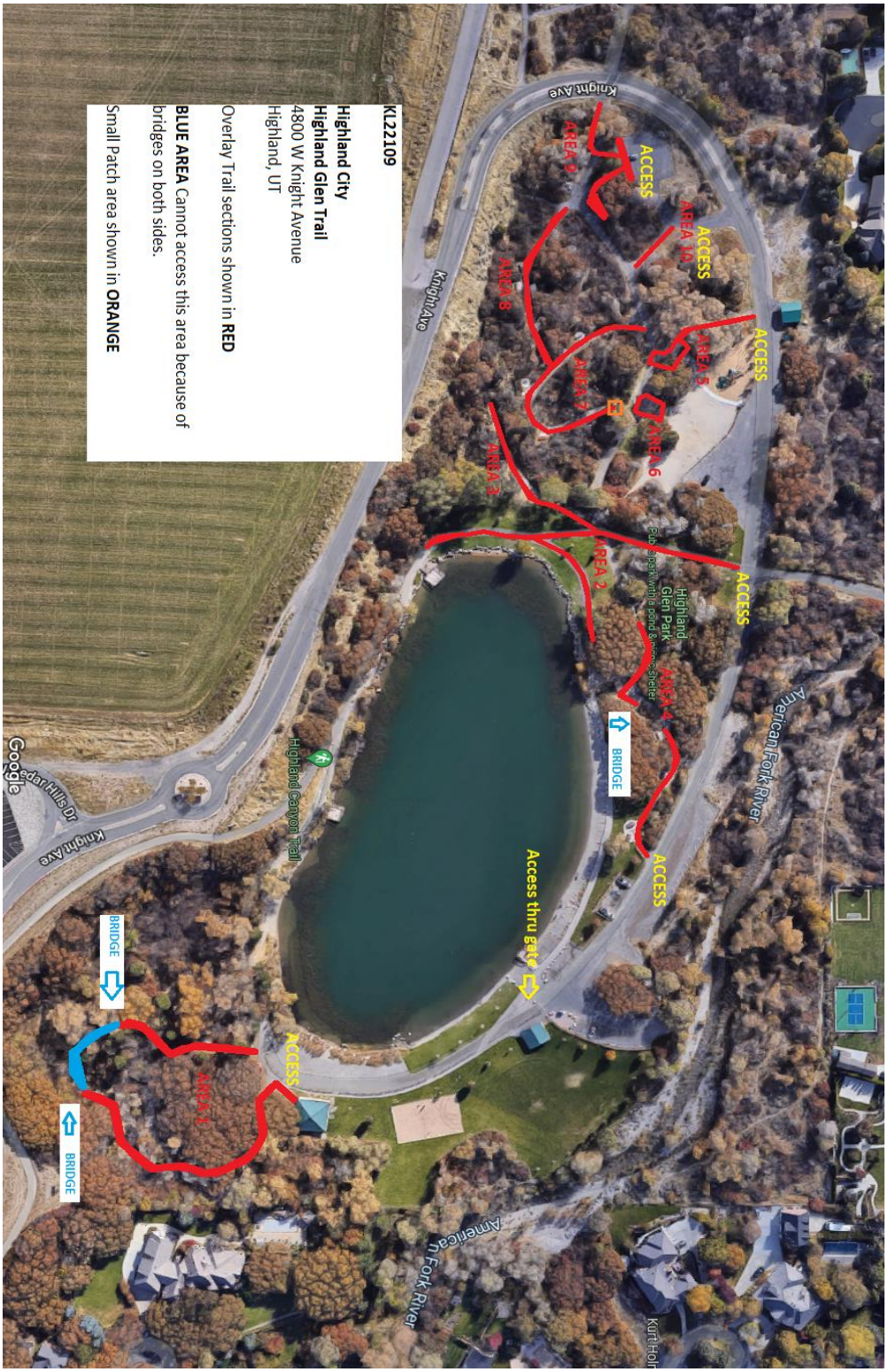
NONSOLICITATION. During the period commencing on the date hereof and ending one year following the completion of the Services, Buyer shall not, without the Company's prior written consent, directly or indirectly, (i) solicit or encourage any person to leave the employment or other service of the Company, or (ii) hire, on behalf of Buyer or any other person or entity, any person who has left the employment of the Company within the one year period following the completion of the Services. In the event of a breach of this provision, and recognizing that compensatory monetary damages resulting from such breach would be difficult to prove, Buyer will be liable to the Company for liquidated damages in an amount equal to such employee or service provider's compensation from the Company during the 12-month period ending on the termination of such employee's employment with or service provider's services to the Company.

PUBLICITY. The Company shall have the right to use Buyer's name and the Services in connection with any referral to potential customers or as examples of the Company's work product.

NO MODIFICATION. Except as explicitly set forth above, Buyer acknowledges and agree that (a) no agent, representative, employee or officer of the Company is authorized to waive or modify any of the terms of this Bid Proposal, and (b) no representation, promise, description of goods or services, or affirmation of fact made by an agent, representative, employee, or officer of the Company shall be effective to waive or modify any of the terms of this Bid Proposal.

GENERAL PROVISIONS. All matters arising out of or relating to this Bid Proposal and any goods or services relating hereto are governed by and construed in accordance with the internal laws of the State of Utah without giving effect to any conflict of law provision. Any legal suit, action, or proceeding arising out of or relating to this proposal or the Services shall be instituted in the state or federal courts located in Utah County, Utah and each party irrevocably submits to the exclusive jurisdiction of such courts. If any term or provision of this Bid Proposal is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Bid Proposal. Any failure on the part of a party to exercise any right or to enforce any of the terms of this Bid Proposal shall not affect such party's rights nor act as a waiver with respect to other future occurrences. This Bid Proposal is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Bid Proposal. In any action or proceeding to enforce rights under this Bid Proposal, the prevailing party will be entitled to recover costs and attorneys' fees. Buyer hereby irrevocably waives the right to trial by jury in any claim arising out of or releating to this bid proposal.

PROJECT PLAN



AGENDA

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #15

DATE: June 21, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Andy Spencer, PE
Public Works Director/City Engineer

SUBJECT: **CONSTRUCTION CONTRACT:** Kaitlyn Lane Paving Project

TYPE: **ADMINISTRATIVE:** The Council is acting in an administrative capacity as defined in the Municipal Code.

PURPOSE:
The City Council will consider approving a contract with Eckles Paving for the asphalt replacement of Kaitlyn Lane. The Council will take appropriate action.

BACKGROUND:
Recently work has been completed for the Victor View Gravity Sewer Line Project to eliminate the sewer lift station that was located at the end of Kaitlyn Lane. As part of the project, it was necessary to enter into the road and excavate to intercept the sewer line to make the proper connections. While the sewer project in premise includes the repair of the asphalt, given the condition of the existing road, staff recommends that the road be repaved completely to avoid multiple large new patches on a roadway that needs replacement. The asphalt will be removed from Newman construction contract for the sewer project and those funds will be applied to the full road reconstruction.

The City received a bid from Eckles Paving to complete this roadway work concurrent with the other paving they are currently doing in the city. The bid includes the removal and hauling away of the three-inch-thick asphalt that is currently in place. They will regrade grade the existing road base to correct the crown of the roadway to ensure the long-term performance of the road.

As previously indicated, a reconstruction of the roadway is an ultimate necessity given the roadway condition. As such, money spent on patching now will be wasted when the roadway reconstruction is undertaken. For this reason, the staff feel it is better to reconstruct the pavement now. The approximate cost of only patching the roadway is $15,000. This is the amount that is saved by reconstructing the pavement now in lieu of a future date.

FISCAL IMPACT:

Funding totaling $45,057.38 for this project is included in the FY23 tentative budget as follows:

- $33,793.04 (75% of the total) in 41-40-71 (Road Capital, Major Road Maintenance)
- $11,264.34 (25% of the total) in 52-40-73 (Sewer Capital Expense/Projects)

RECOMMENDATION:

Staff recommends the City Council APPROVE the contract with Eckles Paving for the Kaitlyn Lane paving project in the amount of $40,961.25, allocating a 10% contingency of $4,096 to be administered by staff, for a total authorized project construction amount of $45,057 an AUTHORIZE the City Administrator to execute the necessary documents for the project.

PROPOSED MOTION:

I move that City Council **APPROVE** the contract with Eckles Paving and authorize a contact amount up to $45,057 for the Kaitlyn Lane Paving Project and **AUTHORIZE** the City Administrator to sign the necessary contract documents.

ALTERNATIVE MOTION:

I move that City Council **DENY** the bid from Eckles Paving. (City Council to provide appropriate findings and provide further direction to City Staff.)

ATTACHMENTS:

1. Location Map
2. Eckles Paving Bid

HIGHLAND CITY

KAITLYN CIR PROJECT AREA

N
W E
S

0 0.02 0.04 0.08 0.12 0.16
Miles

COMPLETELY FILL IN ALL BLANK AREAS OF THIS CONTRACT BEFORE RETURNING FOR ACCEPTANCE

Sumsion Construction L.C.
DBA Eckles Paving
P.O. Box 68
Springville, Utah 84663
Kory's Cell Phone (801)420-3591
Phone 801-225-3715

Buyer/ Rep.	Highland City -Ty Christensen	**Bid Proposal Date:**	4/29/2022
Billing Address		**Project Address**	6674 W Kaitlyn Circle
City, State, Zip		**City, State, Zip**	
Phone Number	(801)420-3449	**Name Of Owner**	KAITLYN CIRCLE REPLACEMENT
E-MAIL	tyc@highlandcity.org	**Job #**	KL22084

Bid Proposal

Sumsion Construction L.C., a Utah limited liability company d/b/a Eckles Paving (the "***Company***"), will furnish the materials and services described herein (collectively, the "***Services***") to the person indicated above ("***Buyer***") at the job site designated above in a commercially reasonable manner, subject to the terms and conditions set forth below and under the heading "***Terms and Conditions***." The Company will use commercially reasonable efforts to meet reasonable performance dates specified herein, if any; provided that any such dates shall be estimates only and the Company shall have no liability for failing to meet any such dates.

THE COMPANY MAY WITHDRAW THIS BID PROPOSAL, UNLESS WRITTEN ACCEPTANCE IS RECEIVED FROM BUYER WITHIN 15 DAYS OF THE BID PROPOSAL DATE SET FORTH ABOVE. TO ASSURE THAT THE SERVICES ARE SCHEDULED IN A TIMELY MANNER, PLEASE REMIT THIS SIGNED BID PROPOSAL AS SOON AS POSSIBLE.

Description of Work	Quantity	Units		Unit Price	Estimated Totals
Remove/Haul 3" thick asphalt. Grade existing roadbase with up to 150 tons of new roadbase to correct crown to 2%					
Furnish / Place / Compact 3" thick asphalt (1/2" PG58-28)(15% RAP content 5% oil 4% Air Void)	**14895**	**SF**	**@**	**$ 2.75**	**$ 40,961.25**
			TOTAL		**$ 40,961.25**

NOTE: Price includes all discounts from 10% off flyer promotion.

In consideration for the Services, Buyer agrees to pay all amounts set forth above, subject to adjustment as described herein, plus any additional costs and charges that arise in the course of performing the Company's obligations hereunder; provided that the Company will use commercially reasonable efforts to give Buyer notice of such costs and charges (to the extent material) prior to the incurrence thereof.

In addition, Buyer agrees as follows: (a) to the extent any amount herein is specified as a per-unit or square foot price, Buyer acknowledges and agrees that such amount is an approximation only that that Buyer will be responsible to pay for the actual completed amount thereof (as determined by field measurement); (b) if subgrade/roadbase preparation work is done by third parties and actual depth of asphalt is greater than the depth specified above, Buyer will be billed for all overrun of roadbase/asphalt materials on a per-ton basis in accordance with the Company's going rates; (c) the contract price is based on the estimated price of materials as of the date hereof; Buyer acknowledges and agrees that such amount is an estimate only that that Buyer will be responsible to pay for the actual cost of such materials; (d) the contract price assumes that all concrete is without rebar, and if any rebar is found, then the contract price will be increased accordingly; (e) the Services expressly exclude all dewatering and hard rock digging; provided that, if encountered, the Company may agree to perform such services on a time and materials basis; (f) no cost for bonds, permits, licenses, fees, engineering, survey, traffic control, saw cutting, sterilant, striping, asphalt removal with petromat fabric, or prime coat are included in this Bid Proposal unless specifically indicated; and (g) unless explicitly set forth above, the contract price set forth herein contemplates a single mobilization; Buyer will incur a $750 fee for each additional mobilization.

All invoiced amounts are due and payable, without retention or setoff, on the date of the applicable invoice (regardless of whether the Services have been completed). Payment shall be made at the Company's principal office in Mapleton, Utah in cash or check – CREDIT AND DEBIT CARDS ARE NOT

completely. Payment shall be made at the Company's principal office in Mapleton, Utah in cash or check – CREDIT AND DEBIT CARDS ARE NOT ACCEPTED. Buyer is responsible for all sales, use and excise taxes, and any similar taxes, duties, and charges of any kind imposed by any governmental authority on amounts payable by Buyer hereunder. Any amounts that remain unpaid for more than fifteen (15) days shall be deemed past due and shall accrue interest at a rate of 1.5% per month (18% per annum) until paid in full. Buyer agrees to be fully responsible for all collection, attorneys' fees, lien fees, and court costs incurred by the Company in connection with the collection of any unpaid and past due amounts, including accrued interest, whether or not legal proceedings are instituted.

Respectfully submitted by _____ Authorized Representative

Kory Longenecker, Estimator

Acceptance of Bid Proposal

The undersigned hereby (1) authorizes the Company and its representatives to perform the Services and acquire the materials described herein, (2) acknowledges and agrees that the undersigned has read, understood and agrees (on behalf of itself and Buyer) to be bound by the Terms and Conditions set forth below, and acknowledges that such Terms and Conditions are a part of this Bid Proposal and are incorporated herein, and (3) unconditionally and individually guarantees the performance of Buyer's obligations hereunder, including payment and performance of all amounts due to the Company in connection herewith, without regard to the financial status or solvency of Buyer. This signed Bid Proposal must be delivered to the Company at its principal office in Mapleton, Utah.

Buyer/Agent

Print Name _____

Buyer/Agent

Signature _____

Date _____

Terms and Conditions

This Bid Proposal, which includes these Terms and Conditions, supersedes and replaces any and all prior or contemporaneous understandings, promises, negotiations, communications, representations, or warranties that may have been provided to Buyer, express or implied, written or oral; provided that the express terms set forth above shall prevail to the extent inconsistent with these Terms and Conditions. The Company's provision of the Services does not constitute acceptance of any of Buyer's terms and conditions set forth in a separate document and such terms and conditions do not serve to modify or amend the terms of this Bid Proposal.

BUYER OBLIGATIONS. Buyer will cooperate with the Company in all matters related to the Services and respond promptly to any Company request to provide direction, information, approvals, authorizations, or decisions that are reasonably necessary for the Company to provide the Services, and the Company shall have no liability with respect to any such direction, information, approvals, authorizations, or decisions made or provided by Buyer or its apparent representatives, regardless of any written or oral advice or representation made by the Company or its representatives with respect to the subject matter thereof. In addition to the foregoing, to the extent the Company's performance hereunder is prevented or delayed by any act or omission by Buyer or its representatives, the Company will not be liable for any costs, charges, or losses sustained or incurred by Buyer, directly or indirectly, in connection with such prevention or delay.

PROJECT PLANS/SPECIFICATIONS. To the extent the project for which the Services are rendered is described in any plans and/or specifications, Buyer represents and warrants that Buyer has provided all such plans and/or specifications to the Company. Buyer acknowledges that any change to such plans and/or specifications (or the provision of plans/specifications not otherwise contemplated hereby) may result in an adjustment to the contract price set forth herein and Buyer agrees to promptly execute all change orders prepared by the Company reflecting such changes and/or price adjustments as a condition of the Company's continued provision of the Services. Notwithstanding anything to the contrary, Buyer acknowledges and agrees that the Company is not an engineering firm and is not responsible for engineering-related liabilities and that Buyer is responsible to acquiring qualified third-party engineering services in connection with the Services.

OPTION TO SUBCONTRACT. Company may, without Buyer's consent, utilize agents or subcontractors in connection with the performance of the work.

CHANGES. Except as otherwise set forth herein, any modification to the Services as described herein that increase the contract price or other costs must be approved by the Company in writing (which approval will not be unreasonably withheld) and such increased price and/or costs shall be invoiced to Buyer. Any change that may result in the reduction of Services, and any corresponding reduction to the contract price, will be negotiated in good faith by the parties; provided that Buyer will be responsible to pay for all materials acquired by the Company in connection with the Services.

DELAYS. The Company shall not be responsible for any delays in the performance of the Services or damage to materials due to labor disputes, weather, shortages in material, equipment or labor, acts of God or any other cause beyond the Company's reasonable control. In the event of any such delay, and to the extent reasonably possible, the Company shall complete the Services at the next available opportunity. In the event the Company elects not to perform any further Services as a result of such delay, Buyer shall pay the Company for that portion of the Services rendered prior to the occurrence of such delay, and the Company shall otherwise be fully relieved of all of its duties and responsibilities hereunder without liability to Buyer. Without limiting the foregoing, (a) if the Company is unable to begin performance of the Services on the scheduled date due to the action or inaction of Buyer or its representatives, the entire contract amount set forth herein shall be immediately due and payable, and (b) delays otherwise caused by Buyer or its representatives, directly or indirectly, shall result in all amounts accrued hereunder as of the date thereof to be immediately due and payable.

UTILITIES. Buyer is solely responsible for locating, disconnecting, and capping off all utilities prior to the Company's provision of the Services. The Company is not responsible for damage to any utilities.

PREMISES. Buyer represents and warrants that Buyer either is the owner of the premises where the Services will be rendered or has written authorization from the owner thereof and authority approve this Bid Proposal. Buyer shall be responsible to direct the Company's representatives as to proper ingress and egress of such premises. To the extent that such direction is followed or no direction is given, the Company shall not be responsible for any damage to such premises or adjacent property, including damage to curbs, gutters and sidewalks. The Company will charge Buyer an additional $75 per vehicle located on such premises that the Company is required to tow or relocate in order to perform the Services. BUYER WILL BE SOLELY LIABLE FOR ANY DAMAGE TO SUCH VEHICLES OR SURROUNDING PROPERTY.

TIME OF PERFORMANCE. Unless otherwise specified above, the Services shall be performed Monday through Friday, excluding holidays, during customary daytime hours.

PERMITS. The Company is not responsible to acquire any permits relating to the Services. Buyer is responsible for timely acquiring all such permits and all costs incurred by the Company in connection with Buyer's failure to properly obtain all such permits.

LIMITED WARRANTY. Limited warranty. Eckles Paving hereby warrants materials or workmanship for a period of one year, from the date of installation, subject to the warranty limitations and warranty conditions set out herein. Written notice of any defect in the materials and/or workmanship of the Company or nonconformity with the terms of this Bid Proposal must be given to the Company at its address set forth above not later than five (5) days after the completion of the Services. Failure to provide such written notice within such 5-day period shall constitute an unconditional waiver of any such defect or nonconformity. Buyer's sole remedy in connection with the foregoing limited warranty shall be limited to either the repair or replacement of the defect or nonconformity or, by agreement of the parties, a credit to Buyer's account with respect thereto; provided that (a) such limited warranty shall not apply if (i) the defect or nonconformity resulted, directly or indirectly, from the actions or inactions of Buyer or any third party, (ii) proper testing is not completed on subgrade/roadbase placed by a third party, (iii) asphalt placing is done before April 15 or after October 15 of each year (or asphalt maintenance is done before May 1 or after October 1), (iv) seal coat delamination results from previous underlayment or puddling, (v) related to drainage on any overlays or (vi) spalling is caused from salting concrete surface, (vii) new concrete is driven on in less than 7 days from placement ; and (b) the Company shall be allotted a reasonable amount of time to evaluate and complete any such repair or replacement. The foregoing limited warranty shall also not apply to drainage if a minimum slope of 2% is not attainable based on existing site conditions. THE FOREGOING LIMITED WARRANTY REPRESENTS THE COMPLETE WARRANTY OFFERED BY THE COMPANY. EXCEPT AS SET FORTH ABOVE, THE COMPANY MAKES NO WARRANTY WHATSOEVER WITH RESPECT TO THE GOODS AND SERVICES OFFERED BY THE COMPANY, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE.

CONCRETE WARRANTY. Limited warranty. Eckles Paving hereby warrants your concrete surface against any surface peeling or scaling that results from inferior materials or workmanship for a period of one year, from the date of installation, subject to the warranty limitations and warranty conditions set out herein. **Warranty Conditions.** The foregoing warranties are subject to the following conditions: 1. The concrete limited warranty excludes cracking. 2. This limited warranty does not cover any peeling or scaling that results from use of chemicals or deicers. 3. The concrete limited warranty excludes any variations of color in the finished surface. Extenders and additives that are incorporated into mixed concrete can cause some areas of the finished surface to be a darker shade than other areas. 4. The concrete limited warranty does not cover damage caused by impact or exposure or contact with any foreign substance or any other mistreatment of the surface. 5. The concrete limited warranty excludes cracking, raising, shifting or settling caused by sub surface ground conditions including underground root growth or any other subsurface issue. **Warranty Limitation.** The liability of Eckles Paving under this warranty will be limited to the repair or replacement of the defective area only. **PROPER CARE AND USE OF CONCRETE SURFACES**: It is important to care for the surface properly to ensure its longevity. The following should be observed: 1. Re-seal concrete every 2-3 years to prevent surface deterioration. Good quality sealer can be purchased at most home improvement supply stores. 2. Concrete should never be exposed to salt or other deicer chemicals. Use sand.

LIMITATION OF LIABILITY. WITHOUT LIMITING ANY OTHER PROVISION HEREOF, IN NO EVENT SHALL THE COMPANY BE LIABLE TO BUYER OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGES WERE FORESEEABLE AND WHETHER OR NOT THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE. SUBJECT TO APPLICABLE LAW, IN NO EVENT SHALL THE COMPANY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS BID PROPOSAL, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, EXCEED THE CONTRACT AMOUNT SET FORTH HEREIN.

SITE CONDITIONS. The Company assumes no risk, and shall not be liable for, undisclosed and unforeseen conditions on the premises where the Services are rendered, including hazardous waste, soft subgrade, and/or water table problems. In addition, the Company is not responsible in any way for any (a) subgrade/roadbase placed by Buyer or any third party or the effect that unsuitable subgrade/roadbase might have on newly placed asphalt, or (b) damage to existing sprinkler lines resulting from the Services (and, in any case, the Company will not be responsible for moving such sprinkler lines prior to or in connection with the Services unless otherwise agreed in writing).

ADA COMPLIANCE. The Company will not be responsible, and will not assume any liability, for compliance with the Americans with Disabilities Act, as amended, unless this Bid Proposal reflects, and Buyer provides, an engineered plan that provides for a compliant layout. Except as otherwise set forth above, striping and sloping will match existing striping and sloping.

WATER. Buyer is responsible to provide an adequate water source at the premises. If a sufficient water source is not provided, Buyer shall be responsible for the cost of a fire hydrant meter and water used in connection therewith.

NONSOLICITATION. During the period commencing on the date hereof and ending one year following the completion of the Services, Buyer shall not, without the Company's prior written consent, directly or indirectly, (i) solicit or encourage any person to leave the employment or other service of the Company, or (ii) hire, on behalf of Buyer or any other person or entity, any person who has left the employment of the Company within the one year period following the completion of the Services. In the event of a breach of this provision, and recognizing that compensatory monetary damages resulting from such breach would be difficult to prove, Buyer will be liable to the Company for liquidated damages in an amount equal to such employee or service provider's compensation from the Company during the 12-month period ending on the termination of such employee's employment with or service provider's services to the Company.

PUBLICITY. The Company shall have the right to use Buyer's name and the Services in connection with any referral to potential customers or as examples of the Company's work product.

NO MODIFICATION. Except as explicitly set forth above, Buyer acknowledges and agree that (a) no agent, representative, employee or officer of the Company is authorized to waive or modify any of the terms of this Bid Proposal, and (b) no representation, promise, description of goods or services, or affirmation of fact made by an agent, representative, employee, or officer of the Company shall be effective to waive or modify any of the terms of this Bid Proposal.

GENERAL PROVISIONS. All matters arising out of or relating to this Bid Proposal and any goods or services relating hereto are governed by and construed in accordance with the internal laws of the State of Utah without giving effect to any conflict of law provision. Any legal suit, action, or proceeding arising out of or relating to this proposal or the Services shall be instituted in the state or federal courts located in Utah County, Utah and each party irrevocably submits to the exclusive jurisdiction of such courts. If any term or provision of this Bid Proposal is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Bid Proposal. Any failure on the part of a party to exercise any right or to enforce any of the terms of this Bid Proposal shall not affect such party's rights nor act as a waiver with respect to other future occurrences. This Bid Proposal is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Bid Proposal. In any action or proceeding to enforce rights under this Bid Proposal, the prevailing party will be entitled to recover costs and attorneys' fees. Buyer hereby irrevocably waives the right to trial by jury in any claim arising out of or releating to this bid proposal.

PROJECT PLAN